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1991

ANNUAL REPORT



HAMPTON FALLS

**HAMPTON FALLS
EMERGENCY NUMBERS**

Police - 772-4716

Fire - 926-3377

Ambulance 772-5912

Selectmen's Office - 926-7101

Road Agent - 926-3735

**Town Clerk
926-4618**

Mon., Tues., Thurs.	9 a.m. - 12 noon 1 p.m. - 4 p.m.
Wednesday	7 p.m. - 8 p.m.

**Tax Collector
926-4618**

Monday	9 a.m. - 12 noon 1 p.m. - 4 p.m.
Wednesday	7 p.m. - 8 p.m.
Thursday	9 a.m. - 12 noon 1 p.m. - 4 p.m.

**Building Inspector
926-2664**

Thursday	8 a.m. to 5 p.m.
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**Hampton Falls Library
926-3682**

Monday	1 p.m. - 5 p.m.
Tuesday	1 p.m. - 5 p.m. 6 p.m. - 8 p.m.
Wednesday	9 a.m. - 12 noon
Thursday	1 p.m. - 5 p.m.
Saturday	10 a.m. - 1 p.m.

Rubbish Disposal for Extensive Removal
Hussey Disposal Company, Brentwood, NH
778-1425

ANNUAL REPORTS
Of The Town of
HAMPTON FALLS
NEW HAMPSHIRE

For the year ending

December 31, 1991

As Compiled by the Town Officers



IN MEMORIAM

George Frederick Vigneau

1915 - 1990

In 1951, George moved to Hampton Falls with his wife, formerly Elinor Brown, and made their home on Page's Lane. His service to the Town, in various capacities, was always to make the Town a better place to live. He did have strong opinions and honestly spoke up. He was never too busy to give of himself and stood for careful progress.

George was proud to be a resident of Town. While chairman of the Library Trustees, he directed the restoration of the Town Hall chandelier which now hangs in the Library. He was a member of the Grange and enjoyed helping with the annual fair and served as president of the PTA for several years. There were five members from Hampton Falls belonging to the Dearborn Academy Trustees Association. George was appointed to replace William I. Felch and served as a trustee until his death. He was a member of the Lenox Jazz Society of Boston and was pleased to have them perform at the Town Hall to enthusiastic audiences.

He worked as a toolmaker and designer. In retirement, he spent much time perfecting a suet feeder. More often than not, he would readily give one of his feeders to anyone who mentioned they fed birds.

George served the Hampton Methodist Church and more recently the Trinity United Church in Seabrook as a Trustee and Deacon.

His qualities of honesty and loyalty will ensure warm memories with all who knew him.

DEDICATION

This year we dedicate the town report to all those citizens, presently or who in the past, have accepted appointments or volunteered their services to the various town offices, boards or committees. Your willingness to come forward captures the very essence of community involvement that allows Hampton Falls to continue to offer its citizens the very best. We thank you all.

Affordable Housing Sub-Committee

Board of Adjustment

Commercial Expansion Sub-Committee

Conservation Commission

Emergency Management

Friends of the Hampton Falls Library

Highway Safety Committee

Historical Society

Planning Board

Recycling and Solid Waste Committee

Rockingham Planning Commission Representatives

School District Board

Southeast Regional Refuse Disposal District Representatives

Town Common Beautification Committee

Trustees of the Hampton Falls Library

Trustees of the Trust Fund

Volunteer Fire Department

Winnacunnet Co-operative School District Board

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STATISTICS
Town of Hampton Falls

Incorporated - 1722

Population - 1503

Parcels of Land - 1065

Land Area - 14.5 sq. miles

Miles of Streets - 30.51

Type of Government - Town Meeting

Registered voters (December 1991) - 1100

Town Elections - Second Tuesday in March

Town Meeting - Friday following Town Elections

Property Tax Statistics

<u>Year</u>	<u>Tax Rate (per)</u> <u>1,000 Valuation</u>	<u>Total Valuation</u>
1987	11.00	162,190,800
1988	12.40	164,609,499
1989	13.47	168,991,577
1990	13.95	172,032,284
1991	13.60	176,679,987

TOWN OFFICERS

SELECTMEN

Kenneth D. Allen, Chairman
Nathaniel C. Lyon
Jonathan D. Allen

ADMINISTRATIVE ASSISTANT

Eric N. Small

MODERATOR

Mark J. Coellner

TOWN CLERK

Holly E. Knowles

DEPUTY TOWN CLERK

Sandra A. LeMaitre

TAX COLLECTOR

Ruth D. Blatchford

BOOKKEEPER

Dorothy C. Wilde
Kaylene R. Graham, Assistant

TREASURER

Elaine C. Wooles (Resigned)
Linda V. Champagne (Appointed)

BOARD OF ADJUSTMENT

Mona Nason, Chrp.	Term expires 1994
Richard O. Bohm	Term expires 1992
Christopher G. Biggi	Term expires 1992
Thomas W. Parker	Term expires 1993
Mark A. Thompson	Term expires 1993
Thomas T. Beeler (Alt.)	Term expires 1994
Jon E. Cade (Alt.)	Term expires 1992
Elaine B. Winn (Secretary)	

BUILDING INSPECTOR

Daniel W. DeWitt

CODE ENFORCEMENT OFFICER

Douglas S. Darlington (Resigned)

Whitcomb Wells (Appointed)

CONSERVATION COMMISSION

Kenneth A. Simon, Chairperson

Donald H. Chase

Robert G. Gale

Pamela A. Geerds

Michael R. Hastings

Douglas R. Woodward

HEALTH OFFICER

PERCOLATION & SEPTIC SYSTEM INSPECTOR

Mark J. Coellner

HIGHWAY AGENT

Richard B. Merrill, Sr.

MOSQUITO CONTROL COMMISSION

Kenneth D. Allen

Term expires 1992

PLANNING BOARD

Allan L. Levinson, Chrp

Term expires 1992

Steven M. Walker

Term expires 1992

David D. Coffin

Term expires 1993

Lee W. Fritter

Term expires 1993

Ralph E. Foster

Term expires 1993

Ann C. Keohan

Term expires 1994

Thomas T. Beeler

Term expires 1994

Abigail L. Tonry (Alt.)

Term expires 1993

Nathaniel C. Lyon

Selectmen's Representative

Sandra Smoker Alt.

Selectmen's Rep.

POLICE DEPARTMENT

Dean R. Glover, Chief
William D. Nickles, Deputy Chief
Wayne H. Lord
Timothy R. McClare
Wayne J. Theriault
Chester A. Felch
John H. McEachern, III

ROCKINGHAM PLANNING COMMISSION REPRESENTATIVES

Ralph E. Foster	Term expires 1994
Steven M. Walker	Term expires 1992

SOUTHEAST REGIONAL SOLID WASTE DISTRICT SELECTMEN'S REPRESENTATIVE

Robert W. Batchelder
J. Andrew Melville (Alt.)
Winthrop D. Comley (Alt.)

SUPERVISORS OF THE CHECKLIST

Francis J. Ferreira Jr.
Blanch D. Pevear
Verna I. Pevear

TRUSTEES OF THE LIBRARY

Jeanne C. Batchelder, Chrp.	Term expires 1992
Sharada L. Allen	Term expires 1992
Richard Chace	Term expires 1993
Maryann Kasprzak	Term expires 1993
Linda J. Stone	Term expires 1994
Harry W. Turner	Term expires 1994
Jonathan D. Allen	(Selectmen's Representative)

TRUSTEES OF THE TRUST FUNDS

J. Timothy Samway	Term expires 1992
William Jassmond (Resigned)	Term expires 1993
Maura E. Wiser (Appointed)	Term expires 1992
Dorothy M. Dail	Term expires 1994

WELFARE OFFICER

Eric N. Small

ORDINANCES

**Permits are required for activities from
the following Boards and Officials:**

Building Inspector

Building permits. No construction can begin until application is approved.

Sign permits except for temporary signs.

See Building Inspector before erecting any **fencing, barriers or stone walls.**

New furnace inspection and permit.

Fencing for swimming pools.

Fire Warden

Open burning permit. Fires will be kindled only with a written permit regardless of time, location or weather conditions. Permits may be approved by the Town Fire Warden or Deputy Wardens and picked up at Dodge's Agway (926-2253). Upon issuance the permit location, name and time of fire will be immediately phoned into the fire dispatch. All outside fires purposely kindled without a permit will be extinguished by the Fire Department at a minimum cost of \$100 to the person responsible for starting the fire or to the landowner who allowed the fire to be started.

Health Officer

Sale of any Food.

Day Schools.

Percolation Inspector

Septic system permit. No construction can begin without Town and State approval.

Planning Board

Cutting of trees on the following scenic roads:

Brimmer Lane	King Street
Brown Road	Mill Lane
Crank Road	Nason Road
Curtis Road	Old Stage Road
Depot Road	Parsonage Road
Dodge Road	Sanborn Road
Drinkwater Road	Stard Road
Frying Pan Lane	Towle Farm Road
Goodwin Road	

Subdivision of land

Site plan review - non-residential developments.

Excavation of land

Town Clerk

Dog licenses: need proof of rabies shot. Dogs must be under owner's control at all times. Police Chief will enforce.

Dredge and Fill permits. RSA 439-A defines freshwater areas where no digging, filling or other modification which will cause any pollution is allowed.

Temporary Signs. See ARTICLE IV -- SIGNS AND SPECIAL REGULATIONS, Section 3 - Signs of the Hampton Falls Zoning Ordinance.

Intent to Cut permits for timber harvest must be obtained before cutting is begun.

Driveway permits must be obtained before driveway construction is begun and before building permit can be issued.

Yard sales must be registered prior to sale. Two yard sales allowed per year. No fee.

Pistol permits. Application received from Town Clerk. Permits issued by Police Chief.

REGULATIONS FOR THE USE OF THE HAMPTON FALLS CEMETERIES

1. Board of Selectmen - The maintenance of the cemeteries, public and private, in New Hampshire, has been delegated to the Hampton Falls Board of Selectmen.

2. Superintendent - The Superintendent of Cemeteries shall have complete oversight of cemeteries and no work shall be performed in said cemeteries without his approval.

3. Purchase of grave sites - Persons desirous of purchasing a burial site should apply to the Superintendent of Cemeteries, who will give all needed information as to size, location, price, etc. Reservation of a grave site will be made only on a deposit satisfactory to the superintendent.

Purchase by resident - Any resident of Hampton Falls, New Hampshire, may purchase up to four grave sites at any time. The purchase of additional grave sites must be approved by the Board of Selectmen.

Purchase by non-resident - Any former resident, or person who has relatives buried in Hampton Falls, may purchase up to two grave sites at any time subject to the approval of the Board of Selectmen.

Resale of grave sites - The purchaser of grave sites may not resell the sites, except to the Town of Hampton Falls.

A Lot is a parcel of land containing more than one grave site.

4. Payments for lots - Payments may be made as follows: one quarter (1/4) of purchase price at the time of purchase, and the balance in three months, but no deed shall be given until the final payment.

5. One burial in lot - Only one body may be buried in a lot until the deed is taken.

6. Lot owners - The owner of any lot shall have the right to use the same for the burial of the dead and for placing of suitable memorials, subject to cemetery regulations.

7. Interments - No grave shall be opened for interment or for removal except by permission of the superintendent, with review by the Board of Selectmen and Health Officer. The cost of such opening shall be paid for in advance.

8. Monuments, stones and grave markers - Monuments and markers are not allowed until the lot is paid for in full.

9. Foundations - No monument or headstone will be allowed to be erected unless it rests on a foundation built of solid masonry, with good cement, and from two to six feet deep, as the superintendent shall direct.

10. Grade of lots - No property or other person shall be allowed to maintain a lot at any other grade, or cause the same to be graded in any other manner, than that established by the superintendent.

11. Hedges, curbings, etc. - No hedges or curbings are permitted on any lot; no tablets, or other devices, of wood are permitted on any lot. Trees and shrubs must not be planted without the approval of the superintendent.

No fence, railing or enclosure of any kind may be placed upon the boundaries of any lot.

12. Protecting lots and paths - In order to protect lots and paths over which heavy material is to be moved, masons, stone cutters and grave diggers are required to lay planks.

Moving stones across neighboring lots, and attaching guy ropes is forbidden, except at such places as the superintendent may direct. In such work employers must be careful not to injure adjoining lots.

All refuse material must be removed, and the grounds must be left in good order.

13. Removal of memorials - Flowers, wreaths, etc., left on the graves or lots will be removed by the employees of the cemetery as soon as possible after they fade, unless otherwise requested. The superintendent is not responsible for anything left on lots.

14. Care of grounds - No person, other than employees of the Hampton Falls cemeteries, shall build a fire on the grounds of the cemetery. No person shall encumber the driveways or paths with rocks, loam, manure or other bulky substances.

The superintendent has the right to remove, or cause to be removed, from the cemetery improper and disorderly persons and persons violating the rules of the cemetery and the laws of the community.

15. Stone rubbings - No person shall make gravestone rubbings in any cemetery without first obtaining the permission of the Selectmen or cemetery superintendent.

16. Rights of cemetery employees - The superintendent and his employees

shall have the right at all times to enter upon any lot or other parts of the cemetery to perform their duties, and they shall have the right to remove, or cause to be removed, any tree or shrub which the superintendent may consider detrimental, dangerous, or inconvenient to the proper functioning of the cemetery.

17. Traffic rules - Ten miles an hour is a reasonable speed limit.

No motorcycles or all terrain vehicles shall be permitted in the cemetery except as may be in attendance at funerals or on business.

Damage for careless driving will be charged to the owner of the vehicles.

18. Loitering - Persons other than plot owners or relatives shall not be permitted to loiter in the cemeteries.

19. Closing of gates - The gates will be closed and locked at sunset, and at any time of emergency at the discretion of the superintendent.

20. Open - The cemetery grounds and buildings shall be open from sunrise to sunset.

21. Water - The use of water is for plants and flowers.

22. Violations - Any person, corporation or organization which violates any provisions of these regulations, shall be guilty of a violation and fined the amount of twenty-five (\$25.00) dollars.

23. Emergency rules - The superintendent is authorized to make any emergency rule for the proper conducting of the cemetery that the needs of the occasion may require, but such rules shall be subject to approval later of the Board of Selectmen.

24. Effective - These regulations become effective upon their approval by the Board of Selectmen.

**TOWN OF HAMPTON FALLS
ORDINANCE
FOR THE REGULATION OF THE DEPOT**

1. PURPOSE

In order to discourage illegal activities and to promote public safety, the Town of Hampton Falls, under the authority provided by RSA 31:39 and RSA 41:11, hereby enacts the following ordinance:

2. HOURS OF USE

The public will be permitted to use the Depot each day from one half hour before sunrise to one half hour after sunset, except on Wednesdays when the use will extend until 10 p.m.

3. LITTER

There shall be no littering. All refuse should be disposed of in containers supplied by the Town.

4. ALCOHOLIC BEVERAGES

Alcoholic beverages are prohibited pursuant to an ordinance passed by the Board of Selectmen on August 7, 1978.

5. NOTIFICATION

It shall be the responsibility of the Town to post a notice of the restrictions of this ordinance on a sign at the entrance to the Depot.

6. PERMIT

The Board of Selectmen may grant permits for the use of the Depot for hours other than those permitted in Section 2. HOURS OF USE.

7. PENALTY

Violators of this ordinance will be subject to a penalty not to exceed \$1,000 for each offense.

8. SEVERABILITY

The invalidity of any provision of this Ordinance shall not affect the validity of any other provision nor the validity of the Ordinance as a whole.

9. INCONSISTENCY WITH OTHER ORDINANCES

All ordinances or parts of ordinances, resolutions, regulations or other documents inconsistent with the provisions of this Ordinance are hereby repealed to the extent of such inconsistency.

10. EFFECTIVE DATE

This ordinance shall take effect immediately upon passage.

TOWN OF HAMPTON FALLS
HAWKERS, PEDDLERS & VENDORS LICENSE
Adopted Under Authority of RSA 21:102-a
May 22, 1991

1. PURPOSE

In order to provide for the safety and convenience of the public traveling on the public ways, and to help insure the security of inhabitants in their houses, while permitting free competition in the marketplace, the Town of Hampton Falls, under authority provided by RSA 31:102-a, hereby enacts the following ordinance:

2. TOWN LICENSE

All itinerant vendors, hawkers and peddlers, as defined in RSA 320:1 and 321:1, must apply for and receive a license from the Selectmen on a form approved by the Selectmen prior to the sale of any items or goods.

3. STATE LICENSE

The applicant must first obtain and produce a copy of a current itinerant vendors license or a hawkers and peddlers license issued by the Secretary of State prior to applying for a town license.

4. ISSUANCE AND LICENSE REVOCATION

The Selectmen may issue such license under conditions and restrictions as to time and place as they deem necessary for public convenience and safety. They may revoke said license upon repeated violations of the remaining sections of this ordinance.

5. FEE

The fee for each license shall be fifteen (\$15) dollars.

6. DAY & TIME

Sales by hawkers and peddlers going door to door are permitted Monday thru Saturday between the hours of 10:00 a.m. and 8:00 p.m., and otherwise are prohibited.

7. INCLEMENT WEATHER

Sales by hawkers and peddlers going door to door shall not be permitted during hours of darkness or when it is either raining or snowing.

8. SALES

Within the limits of the public streets or other areas owned by the Town, all holders of a hawkers and peddlers license shall ply their trade while moving

from place to place and shall not stop for a period of longer than (10) minutes in any one (1) location. It is the intent hereof to prohibit the standing or stopping of said license holders for extended periods of time in one (1) location and to encourage the orderly use of the public ways for the purpose of vending merchandise or items to the public.

Hawkers and Peddlers may also operate from a temporary place of business, the duration of which shall be set by the Board of Selectmen.

9. VIOLATION & PENALTIES

Violations of this ordinance are punishable by a fine not to exceed one thousand (\$1000) dollars as specified by RSA 47:17.

10. EFFECTIVENESS

This ordinance will become effective immediately upon adoption by the Board of Selectmen.

TOWN OF HAMPTON FALLS
Ordinance for Regulating Speed Limits
Adopted Under Authority of RSA 265:63

1. PURPOSE

To prompt the safety of the public traveling on certain town roads, the Town of Hampton Falls, under the authority provided by RSA 265:63, hereby enacts the following ordinance:

2. SPEED LIMITS

The Board of Selectmen declares 30 miles per hour to be the reasonable speed for traffic on the following town roads:

Brimmer Lane	Meadow Lane
Brown Lane	Mill Lane
Brown Road	Nason Road
Crank Road	Old Coach Lane
Curtis Road	Old Stage Road
Dodge Road	Orchard Drive
Drinkwater Road	River Road
Frying Pan Lane	Sanborn Road
Goodwin Road	Stard Road
King Street	Toppan Lane

3. VIOLATION AND PENALTIES

Violations of this ordinance are punishable by a fine as determined by the state of New Hampshire.

4. SEVERABILITY

The invalidity of any provision of this Ordinance shall not affect the validity of any other provision nor the validity of the Ordinance as a whole.

5. INCONSISTENCY WITH OTHER ORDINANCES

All ordinances or parts of ordinances, resolutions, regulations or other documents inconsistent with the provisions of this Ordinance are hereby repealed to the extent of such inconsistency.

6. EFFECTIVENESS

This ordinance will become effective immediately upon adoption by the Board of Selectmen.

7. ADOPTION

Adopted by the Board of Selectmen on October 15, 1991.

HAMPTON FALLS SOLID WASTE ORDINANCE 1990

I. GENERAL

Purpose

This Ordinance is adopted in accordance with RSA 31:39 I(f) & RSA 149-M:13 for the regulation of solid waste disposal in the Town of Hampton Falls.

Use

Only owners or lessors of real property to include residents and businesses in Hampton Falls (hereinafter referred to as "Users") will be permitted to use the various facilities available to the Town of Hampton Falls for the disposal of solid waste originating within the confines of the Town.

Public Safety

Any person having custody or control of residential, commercial or industrial premises from which garbage, rubbish or other refuse, including recyclables, is collected for disposal in the Town of Hampton Falls shall be responsible for keeping such items from becoming a hazard to public travel, health or safety or from becoming a nuisance of any sort.

Dumping at Unauthorized Sites

(Amendment # 1 — March 16, 1990)

The dumping of solid waste by a roadside or at any site or in a manner other than provided for in this ordinance shall be subject to the penalties as outlined in Section III.

II. METHODS OF SOLID WASTE DISPOSAL

A. CURBSIDE PICKUP

The Town of Hampton Falls shall provide weekly curbside pickup of residential solid waste.

Quantity

The Town shall provide for the pickup of four (4) thirty (30) gallon covered cans or equivalent sealed bags from each residential or business location. All containers must be covered and otherwise properly secured.

Hours

Waste should be set out along the curbside of one's property or be otherwise

reasonably available for pickup by 6 a.m. on the days specified in the "Collection Schedule." (See Appendix A, page 1A.)

Waste Prohibited for Curbside Collection

The following types of waste shall not be collected at the curbside:

1. White goods, such as refrigerators, washing machines, hot water heaters, dryers. (See Section II, E. OTHER TYPES OF WASTE: White Goods, page 3A.)
2. Stumps and demolition debris. (See Appendix A, page 3A.)
3. Yard waste, such as leaves, brush, branches and wood. (See Section II, D. YARD WASTE, page 4.)
4. Bulky items, such as sofas, chairs, televisions, rugs, air conditioners, mattresses. (See Appendix A, page 3A.)
5. Hazardous waste, such as radioactive, volatile, flammable, sewage, toxic, tires, paint cans, woodstove and fireplace ash, household chemicals, explosive or any amount of waste listed or characterized as hazardous by the United States Environmental Protection Agency or any state agency pursuant to the Resource Conservation and Recovery Act of 1976, as amended and applicable state law and defined by RSA 147-A:2. VII. (See Section II, E. OTHER TYPES OF WASTE: Household Hazardous Waste, page 6.)

B. BULK WASTE DISPOSAL

Users generating more than four (4) thirty (30) gallon cans of waste on a weekly basis must contract with a hauler for the disposal of such waste, and any such costs will be borne by such Users, and not by the Town of Hampton Falls, except as provided below.

User Fee

Should any User dispose of its solid waste at the Town's designated solid waste disposal site in a manner which, directly or indirectly, results in a charge to the Town, said User shall be charged a fee per cubic yard, as determined by the Board of Selectmen. (See Appendix A, page 2A.)

Notification of Change

It shall be the responsibility of the User to notify the Town in writing should it discontinue sending its waste to the Town's designated solid waste disposal site.

C. RECYCLING PROGRAM

All Users of the curbside pickup program must also participate in the Town's mandatory recycling program.

Collection Schedule

(See Appendix A, page 1A.)

Recyclable Materials

The following materials shall be recycled:

1. Aluminum beverage cans, rinsed.
2. Clear plastic bottles and jugs, rinsed with caps removed.
3. Glass bottles and jars (green, brown and clear), rinsed with caps removed.
4. Newspaper and newspaper inserts.

Method of Storage

The Town shall supply one bin to each collection site at no cost. Additional or replacement bins may be obtained at the Town Hall for a fee. All cans, bottles, and plastic containers shall be deposited in the bin. Newspapers shall will be bundled separately and placed on top or alongside the bin. Recyclable materials must be placed in the bin and set out for collection at the curb by 6 a.m. on collection day.

Method of Collection

Recyclables shall be collected in a vehicle separate from the regular rubbish truck.

Required Participation

The program is mandatory and penalties shall be levied for non-participation or non-compliance. (See Section III. Penalty, page 7.)

Informational Booklet

A solid waste handbook shall be given to every residence upon delivery of the recycling bins. Additional copies shall be available at the Town Hall.

Application for Exemption

Any User may apply to the Board of Selectmen for an exemption from the requirements of recycling in the event that a hardship exists which prevents the separation of waste materials. Any User must notify the Board of Selectmen in writing in the event that, due to extended travel and/or non-residence, they are unable to participate in the recycling program.

Unauthorized Collection of Recyclables

Other than the Town's authorized Recycling Collector, all others are prohibited from removing recyclables from any User collection location.

D. YARD WASTE

1. On Site Disposal—Private Property

Yard waste (leaves, branches) may be disposed of on the owner's property through two methods.

- a. Composting.
- b. Burning of leaves, brush and slash may be done only with the approval and under the direction of the Fire Warden or his designate. An attendant must be at the site at all times during the burning.

2. Off Site Disposal—Town Property

Brush Dump

Any User may dispose of leaves, brush and slash five (5) inches or less in diameter at the Brush Dump.

Location

The Brush Dump is located at the corner of Drinkwater and Parsonage Roads.

Dump Stickers

(Amendment # 2 — March 15, 1991)

All users must purchase a dump sticker for their vehicles for identification of residence in order to use the Brush Dump. Stickers will be renewed annually and a fee of \$3.00 will be charged.

Hours

The Brush Dump is open Saturdays from April 1 to December 1, from 10 a.m. to 4 p.m.

Supervision

The Dump attendant shall have the right to refuse the use of the facility to any User that is misusing the facility or is violating this Ordinance. However, any User shall have access of appeal of any such decision or order to the Board of Selectmen.

Security

The gates shall be locked at all times when the facility is not open to the public. Anyone depositing material at the gate or depositing material in an improper way shall be subject to prosecution, in accordance with Section III, page 7.

Additional Rules

All Users of the Brush Dump shall observe and abide by such regulations as the Selectmen may from time to time determine.

E. OTHER TYPES OF WASTE

Bulky Items

(See Appendix A, page 3A.)

Household Hazardous Waste

The Southeast Regional Refuse Disposal District (53-B) sponsors a program for the **periodic** collection of household hazardous waste. Hampton Falls residents are encouraged to store such wastes and participate in this program. Dates, times and collection sites are posted at the Town Hall and Post Office and are advertised in the Hampton Union. Once a collection date is set, the Town shall make every effort to notify all Users.

Types of household hazardous waste include: From the Yard—pesticides, rodent killers, pool chemicals, muriatic acid; From the Garage—antifreeze, brake fluid, engine degreaser, carburetor cleaner, creosote; From the House—drain cleaners, oven cleaners, furniture polish, metal polish, pharmaceuticals, photo chemicals; From the Workbench—rust remover, wood preservatives, paint thinner, lead/oil based paint, solvents, degreasers, and any such other materials and substances defined by RSA 149-A:2 VII.

Stumps and Demolition Debris

(See Appendix A)

White Goods

The Board of Selectmen shall announce the day and time for the collection of white goods (refrigerators, dryers, washing machines, water heaters, stoves) to take place in the Spring and Fall of each year. White goods must be delivered to the rolloff container at the Brush Dump.

III. PENALTY

In accordance with RSA 31:39 and RSA 625:9, any person violating any provision of this Ordinance may be prosecuted and may be punished by a fine of up to \$1,000.00 for each violation, payable to the Town of Hampton Falls.

1. A first violation shall result in a written warning being given to the violator.
2. A second violation shall be prosecuted as an offense under the criminal code of the State of New Hampshire and upon conviction a fine of \$100 will be imposed.

3. A third violation shall be prosecuted as an offense under the criminal code of the State of New Hampshire and upon conviction a fine not to exceed \$1,000 will be imposed and future admission to the brush dump and collection of rubbish will be denied.

The Board of Selectmen shall have full discretionary authority in deciding any disputed question arising under the provisions of this Ordinance.

IV. SEVERABILITY

The invalidity of any provision of this Ordinance shall not affect the validity of any other provision nor the validity of the Ordinance as a whole.

V. INCONSISTENCY WITH OTHER ORDINANCES

All ordinances or parts of ordinances, resolutions, regulations or other documents inconsistent with the provisions of this Ordinance are hereby repealed to the extent of such inconsistency.

VI. EFFECTIVE DATE

This Ordinance shall take effect immediately upon passage, with the exception of that section dealing with recycling.

VII. ADOPTION

Adopted by the Hampton Falls Town Meeting on March 16, 1990.

HAMPTON FALLS SOLID WASTE ORDINANCE

APPENDIX A

1992

II. METHODS OF SOLID WASTE DISPOSAL

A. CURBSIDE PICKUP

Collection Schedule

Waste will be collected on Thursdays.

Holiday Schedule

Collection will take place on regularly scheduled pickup days on all holidays except Thanksgiving, Christmas and New Year's Day. On those days, collection will be on the following day, even if on a weekend day.

B. BULK WASTE DISPOSAL

User Fee

Should any User dispose of solid waste at the Town's designated solid waste disposal site, the User will be charged a fee of \$2.50 per cubic yard. Bills will be issued by the Town on a quarterly basis and will be due within fifteen (15) days after the billing date. Payment received after this deadline will be subject to a 1.5% per day penalty.

Charges will be based on the size of the dumpster. Should, for example, a business have a four (4) cubic yard container, and the container is emptied once a week, its monthly charge will be calculated on the following basis :

Example:

<u>Dumpster</u>	<u>X</u>	<u>Rate</u>	<u>X</u>	<u>Number of Pickups</u>	<u>Bill</u>
4 yard	X	\$2.50	X	4.33 pickups	= \$ 43.30

C. RECYCLING PROGRAM

Collection Schedule

Recyclable materials will be collected every Thursday and holidays (see Holiday Schedule), and must be placed at the curbside by 6 a.m.

D. YARD WASTE

Wood Chipper

Brush and slash will be processed through a wood chipper and the wood chips will be available at no cost to all residents of Hampton Falls.

E. OTHER TYPES OF WASTE

Bulky Items

Anyone wishing to dispose of bulky items, such as sofas, chairs, mattresses, box springs, toilets, water heaters, bureaus, televisions, rugs, air conditioners may do so by making arrangements with **Hussey Disposal Company, in Brentwood, NH, by calling 778-1425**. A fee is charged for this service.

Stumps and Demolition Debris

Any User may take stumps and building demolition debris to the landfill in the Town of Hampton. The landfill is located on Landing Road and is open on Monday, Wednesday and Saturday, from 9 a.m. to 4 p.m. Special days of disposal may be arranged with advanced notice by calling 926-3202.

A disposal fee is charged by the Town of Hampton.

F. KINGSTON LANDFILL

The following types of material are prohibited from disposal at the Kingston Landfill, Route 125, Kingston, New Hampshire: any and all materials which cannot be appropriately or safely disposed of in a sanitary landfill including, without limitation: "Hazardous Waste," as defined in RSA 147-A:2 VII; "Septage," as defined in RSA 149-M:1 XVIII; motor vehicles; stumps and heavy demolition material.

HAMPTON FALLS NH TOWN MEETING MINUTES

March 15, 1991

The meeting was opened by Moderator Mark Coellner at 9 a.m. The salute to the flag was given by those present. The Moderator exhibited the ballot boxes and then secured them. The Town Clerk unsealed the ballots and they were counted to ascertain the number provided for voting. Mr. Coellner proceeded to read the School District Warrant and the Town Warrant. The ballots were then delivered to the ballot clerks. The polls were declared open at 9:09 A.M., and voting continued throughout the day. Pursuant to RSA 659:49, the Moderator processed the absentee ballots at 3:15 P.M. The polls were closed by the Moderator at 8:00 P.M. with the following results:

It was ascertained that 376 votes were cast out of 1165 registered voters on the checklists.

ARTICLE 1: To choose all necessary Town Officers for the ensuing year.

(On the Official Ballot)

SELECTMAN FOR 3 YEARS (Vote for One)	Votes
Jonathan D. Allen*	326
Scattered	5
PLANNING BOARD FOR 3 YEARS (Vote for Two)	
Thomas T. Beeler*	289
Ann C. Keohan*	200
James H. Lynch	147
Scattered	1
PLANNING BOARD FOR 2 YEARS (Vote for One)	
David D. Coffin*	330
TRUSTEE OF THE TRUST FUNDS FOR 3 YEARS (Vote for One)	
Dorothy M. Dail*	338
LIBRARY TRUSTEE FOR 3 YEARS (Vote for Two)	
Linda Stone* (Write-in)	84
Harry Turner* (Write-in)	56
Scattered	27

*Denotes declared winners

The ballots were sealed and delivered to the Town Clerk.

The meeting was adjourned until Friday, March 15, 1991, at 7:30 P.M. by the Moderator at 9:15 P.M. on a motion by Kenneth Allen, seconded by Betty Merrill, Passed.

Prior to the start of the meeting Moderator, Mark Coellner, asked Town Clerk, Holly Knowles, to swear in Gordon Janvrin as assistant moderator, which she did.

The adjourned Town Meeting was called to order by Moderator, Mark Coellner, at 7:30 P.M., Friday, March 15, 1991. Mr. Coellner introduced himself as the new moderator. He then introduced the head table: Kenneth D. Allen, Chairman of the Board of Selectmen; Nathaniel C. Lyon and Jonathan D. Allen, Selectmen; and Holly Knowles, Town Clerk.

Mr. Coellner recognized Kenneth Allen who introduced 3 Eagle Scouts, Ryan Knowles, Raymund Champagne, and John English, Jr., who led those present in the salute to the flag.

Mr. Coellner asked that all non-registered voters sit along the sides of the gymnasium.

Mr. Coellner read the results of the March 12th election of Town officials. He mentioned that all the Warrant Articles on the Official Ballot had passed and listed those results.

The Moderator made the following rulings:

1. Once an article taken up in the budget or in the warrant is finished no further action may be taken on it with the exception of one reconsideration in case of error or misunderstanding.
2. There will be a limit of 2 amendments to any article or any motion or part of a specific article.
3. Any lengthy motion shall be submitted to the Moderator in writing.
4. The Moderator will recognize first a sponsor of any article or item in the warrant.
5. All speakers must be recognized by the Moderator and address their remarks through the chair.
6. Anyone recognized to speak is to use one of the three microphones provided on the floor.

ARTICLE 2: Are you in favor of adopting an Amendment No. 1 to ARTICLE II - ZONING DISTRICTS - Section 2 - Zoning Map - of the Town Zoning Ordinance, as proposed by the Planning Board, to expand the present boundaries of the Business District by eliminating the phrase, "is declared to be 300 feet in depth from both sides of Route #1," from the second paragraph and replacing it with the phrase, "shall contain all land within 300 feet of both sides of U.S. Route 1 and the entirety of any parcels that front U.S. Route 1 as shown on a map dated November 5, 1990, which shows property lines as of April 1, 1990, as recorded on the Town tax map," and amending ARTICLE

III - District Regulations - Section 4 - Supplementary Regulations for All Districts - 4.2 Yard Requirements, of the Town Zoning Ordinance, as proposed by the Planning Board, by adding a section (bold print) which establishes setbacks in the "B District," in amended form to read:

ARTICLE II - ZONING DISTRICTS

Section 2 - Zoning Map

The several districts provided for in Section II-1 above shall be bounded as shown on the map entitled, "Zoning Map of the Town of Hampton Falls, New Hampshire," dated March 12, 1963, which map, with all amendments and explanatory matter thereon, is hereby declared to be a part of this Ordinance, and which map is on file in the office of the Town Clerk of the Town of Hampton Falls.

The Business District (B District) on the Zoning Map shall contain all land within 300 feet of both sides of U.S. Route 1 and the entirety of any parcels that front U.S. Route 1 as shown on a map dated November 5, 1990, which shows property lines as of April 1, 1990, as recorded on the Town tax map."

The Floodplain Overlay District shall be those lands within the One Hundred Year floodplain boundary as set forth in the Flood Insurance Study and the accompanying Flood Insurance Rate Map for the Town of Hampton Falls, New Hampshire, effective April 15, 1982, or as this may be superseded.

(On the Official Ballot)

Yes 195 No 166

Article 2 Passed

ARTICLE III - DISTRICT REGULATIONS

Section 4 - Supplementary Regulations for All Districts

4.2 Yard Requirements

- 4.22 In the Business District ("B" District), each structure shall be set back at least twenty five (25) feet from all lot lines. If the Business District ("B" District) extends beyond three hundred (300) feet from the edge of the right of way, then the setback from lot lines abutting land in the Agricultural-Residential District ("A" District) shall be seventy five (75) feet, but shall not intrude farther into any property than the setback for that property existing on April 1, 1990. No activity except for reasonable maintenance of the property shall be permitted in the setback area; this prohibition includes, but is not limited to, septic tanks, leaching beds, parking areas, driveways, lighting fixtures, storage, and trash disposal.

Subject to approval from the Planning Board, the setback from the front (street or road-side) lot line may be reduced to not less than ten (10) feet for any freestanding sign which otherwise has Planning Board approval and which names or describes a business(es) or product(s) located on and/or sold from those premises solely; a freestanding sign is hereby defined as any sign outside of any other structure and not as defined in Article X - Definitions as "sign, flat."

ARTICLE 3: Are you in favor of adopting an Amendment No. 2 to Article III - District Regulations - Section 3 - Agricultural - Residence District ("A District"), 3.1 Permitted Uses, of the Town Zoning Ordinance, as proposed by the Planning Board, by replacing the words "Day Schools" with "Child Care Facilities and Private Schools" (bold print) in Sub-section 3.13, in amended form to read:

ARTICLE III - DISTRICT REGULATIONS

Section 3 - Agricultural - Residence District ("A District")

3.1 Permitted Uses

- 3.13 Child Care Facilities and Private Schools (only if operated under State certification and enrollment is limited to ten (10) pupils per session.)

(On the Official Ballot)

Yes 255 No 105

ARTICLE 3 Passed

ARTICLE 4: Are you in favor of adopting an Amendment No. 3 to Article IV - SIGNS AND SPECIAL REGULATIONS - of the Town Zoning Ordinance, as proposed by the Planning Board, by adding "Section 9 - Underground Storage Tanks (bold print), in amended form to read:

ARTICLE IV - SIGNS AND SPECIAL REGULATIONS

Section 9 - Underground Storage Tanks

No tank with a capacity of less than 1100 gallons for the storage of motor fuels and/or heating oils shall be replaced or installed underground.

(On the Official Ballot)

Yes 249 No 109

ARTICLE 4 Passed

ARTICLE 5: Are you in favor of adopting an Amendment No. 5 to ARTICLE V - EXCAVATIONS - of the Town Zoning Ordinance, as

proposed by the Planning Board, by deleting ARTICLE V - EXCAVATIONS - in its entirety from the Town Zoning Ordinance, (it has been replaced by the new excavation regulations adopted by the Planning Board as Site Plan Review Regulations).

(On the Official Ballot)

Yes 247 No 103

Article 5 Passed

ARTICLE 6: Are you in favor of adopting an Amendment No. 5 to ARTICLE X - DEFINITIONS - to the Town Zoning Ordinance, as proposed by the Planning Board, by adding the definition of “Adult Use,” (bold print) and amending ARTICLE XI - ADMINISTRATION - Section 3 - Board of Adjustment - of the Town Zoning Ordinance, as proposed by the Planning Board, by adding a new Sub-Section 3.6 (bold print), to restrict the sale of goods of a sexually oriented or sexually explicit nature, in amended form to read:

ARTICLE X - DEFINITIONS

Adult Use. A business where more than 25% of the gross revenues, 25% or more of the stock in trade, or 25% or more of the goods displayed are of a sexually oriented or sexually explicit nature, such goods including, but not limited to, sexually explicit books, videos, or devices, theaters where sexually explicit films or videos are shown, nude modeling studios, massage parlors, escort agencies, or sexual encounter centers.

ARTICLE XI - ADMINISTRATION

Section 3 - Board of Adjustment

3.6. Special Exceptions for Adult Uses. Adult uses shall satisfy all of the following criteria for a special exception:

- a. No adult use shall be located within 1000 feet of the property line of a church, cemetery, school, day care center, or within 500 feet of a residential zone, containing a residence within 600 feet of the proposed use.
- b. No sexually explicit material shall be visible from outside the building.
- c. No private viewing rooms or booths shall be constructed unless one side is always open to a central area.
- d. No one under the age of 21 shall be permitted inside such a use and a procedure shall be developed to keep those under 21 from entering.
- e. All operators and employees shall be of good moral character, meaning, among other things, no operator or employee shall have been

convicted of a felony and no operator or employee shall have been convicted of a misdemeanor of a sexually related nature, within the previous five years.

(On the Official Ballot)

Yes 302 No 55

ARTICLE 6 Passed

ARTICLE 7: Are you in favor of adopting an Amendment No. 6 to Section 3 - Duties of the Applicant - 3.5 Application Fees - of the Town Building Code, as proposed by the Planning Board, by adding anew Sub-Section 3.53 (bold print), in amended form to read:

Section 3 - Duties of the Applicant

3.5 Application Fees

3.53 The fee shall be based on the cost of the completed structure and received in its entirety before a building permit is issued.

(On the Official Ballot)

Yes 223 No 132

ARTICLE 7 Passed

ARTICLE 8: Are you in favor of adopting an Amendment No. 7 to Section 6 - Building Code - of the Town Building Code, as proposed by the Planning Board, by adopting the 1990 edition of the BOCA Code and by adding a sentence (bold print) to the end of this section which will permit the Board of Selectmen to adopt updates or revisions to the BOCA Code, in amended form to read:

Section 6 - Building Code

To the extent not in conflict or inconsistent with any part of the Hampton Falls Zoning Ordinance or any other part of this Code or with any standard imposed by the State of New Hampshire, and to the extent reasonably applicable in the Town of Hampton Falls, the governing Building Code shall be that of the Building Officials and Code Administrators International, Inc., otherwise known as the BOCA Code, as per the 1990 edition of the BOCA Code.

Copies of this Code shall at all times be available for inspection and reference with the Building Inspector and at the Office of the Town Clerk.

Any new construction or structural alteration shall conform to the BOCA Fire Prevention Code, 1987 and as amended. Any new construction or structural alteration shall also conform to the National Fire Protection Association Life Safety Code, 1988 and as amended. (Amended March, 1989)

The Town shall be permitted to adopt updates or revisions to these codes by the simplified procedure set forth in RSA 674:53-VI.

(On the Official Ballot)

Yes 275 No 76

ARTICLE 8 Passed

Kenneth Allen made the motion that Eric Small, Administrative Assistant, be allowed to speak to explain budget items if need be even though he is not a registered voter, seconded by Nathaniel Lyon, passed.

ARTICLE 9: To see if the Town will vote to raise and appropriate the sum of \$595,000 (gross budget) for the construction and original equipping of a Public Safety Building, and to authorize the issuance of not more than \$555,000 of bonds or notes therefor in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and to authorize the Board of Selectmen to negotiate and deliver such bonds or notes and to determine the rate of interest thereon, the maturity and other terms thereof; furthermore, to authorize the withdrawal of \$40,000 from the Fire Station Capital Reserve Fund created for this purpose.

(2/3 Vote Required)

(Yes & No Secret Paper Ballot)

(Polls open for One Hour)

Motion by Kenneth Allen to adopt ARTICLE 9 as read, seconded by Nathaniel Lyon.

Kenneth Allen gave a brief background on this issue. He explained that the 1990 proposal which was approximately 1 million dollars did not receive the 2/3 vote required. During the past year the selectmen, police and fire departments had met and come up with a new, less costly proposal that would still meet the needs of more space.

Jonathan Allen then explained the construction of the building, its location and appearance. He also mentioned that if the article passes, the building committee (made up of the Selectmen, Fire and Police Departments) would hire an engineering firm to act as project coordinator.

Nathaniel Lyon explained the financial aspects of the building. The new proposal is approximately half the cost of last year's proposal, and taxes won't be affected until 1992. If the article passes, the townspeople will make the decision as to the length of the bond (he referred the public to the handout explaining interest rates, payment schedules, etc.)

There being no questions, discussion, etc., Mr. Coellner declared the polls open at 7:47 P.M. for one hour until 8:47 P.M. when he asked if all who

wanted to vote had voted the required 3 times, then declared the polls closed.
After the ballot clerks tallied the votes, the moderator read the results:

234 people voted
Yes 190 No 44
ARTICLE 9 Passed

Nathaniel Lyon referred those present to the handout explaining the differences in the period of the bond for the public safety building. The Selectmen stated a few reasons why they favored the 10 year bond but said that the choice was completely up to the people.

A motion was made by John Irish to have a show of hands in each of the categories: 5, 10, 15, and 20 years, seconded by Nancy Irish. Passed.

The results of the hand vote was as follows:

5 year	1	15 year	41
10 year	73	20 year	10

A motion was made by Nathaniel Lyon that the maturity of the bond be 10 years, seconded by Kenneth Allen. Passed.

ARTICLE 10: To see if the Town will vote to accept from the Hampton Falls Volunteer Fire Department the proceeds from the sale of the Fire Station on Kensington Road, such funds to be used by the Town for defraying the costs of fire protection. Motion by Kenneth Allen to adopt ARTICLE 10 as read, seconded by Nathaniel Lyon. Passed.

ARTICLE 11: To see if the Town will vote to raise and appropriate the sum of \$ 24,000 to add to the Capital Reserve Fund, known as the Fire Truck Fund, to buy a fire truck.

Motion by Nathaniel Lyon to adopt ARTICLE 11 as read, seconded by Jonathan Allen. Passed.

ARTICLE 12: To see if the Town will vote to raise and appropriate the sum of \$ 120,000 to purchase a new fire truck, and to authorize the withdrawal of \$ 120,000 from the Capital Reserve Fund, known as the Fire Truck Fund, established for that purpose.

Motion by Jonathan Allen to adopt ARTICLE 12 as read, seconded by Nathaniel Lyon. Passed.

ARTICLE 13: To see if the Town will vote to raise and appropriate the sum of \$ 7,500 to purchase equipment for the new fire truck and to authorize the withdrawal of \$ 7,500 from the Fire Department Equipment Fund, established for that purpose.

Motion by Kenneth Allen to adopt ARTICLE 13 as read, seconded by Jonathan Allen. Passed.

ARTICLE 14: To see if the Town will vote to raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

1. Motion by Kenneth Allen to raise and appropriate the sum of \$52,600 for Executive, seconded by Nathaniel Lyon. Passed.
2. Motion by Jonathan Allen to raise and appropriate the sum of \$44,400 for Financial Administration, seconded by Kenneth Allen. Passed.
3. Motion by Nathaniel Lyon to raise and appropriate the sum of \$20,900 for Election and Registration Expense, seconded by Jonathan Allen. Passed.
4. Motion by Nathaniel Lyon to raise and appropriate the sum of \$2,500 for Cemeteries, seconded by Ken Allen. Passed.
5. Motion by Kenneth Allen to raise and appropriate the sum of \$12,500 for General Government Buildings, seconded by Jonathan Allen. Passed.
6. Motion by Nathaniel Lyon to raise and appropriate the sum of \$44,000 for Employee Benefits, seconded by Kenneth Allen.
Motion by John Irish to reduce the \$44,000 to \$38,000, seconded by Nancy Irish. Did NOT pass.
Original motion passed.
7. Motion by Jonathan Allen to raise and appropriate the sum of \$22,400 for Planning and Zoning, seconded by Kenneth Allen. Passed.
8. Motion by Kenneth Allen to raise and appropriate the sum of \$13,000 for Legal Expenses, seconded by Nathaniel Lyon. Passed.
10. Motion by Kenneth Allen to raise and appropriate the sum of \$5,000 for Contingency Fund, seconded by Frederick Wilde. Passed.
11. Motion by Nathaniel Lyon to raise and appropriate the sum of \$111,200 for Police Department, seconded by Jonathan Allen. Passed.
12. Motion by Kenneth Allen to raise and appropriate the sum of \$15,000 for Fire Department, seconded by Jonathan Allen. Passed.
13. Motion by Jonathan Allen to raise and appropriate the sum of \$1,000 for Emergency Management, seconded by Nathaniel Lyon. Passed.
14. Motion by Nathaniel Lyon to raise and appropriate the sum of \$7,500 for Building Inspection, seconded by Kenneth Allen. Passed.
15. Motion by Kenneth Allen to raise and appropriate the sum of \$13,500 for Other Public Safety, seconded by Jonathan Allen. Passed.
16. Motion by Nathaniel Lyon to raise and appropriate the sum of \$115,000 for Highway Department, seconded by Jonathan Allen. Passed.
17. Motion by Jonathan Allen to raise and appropriate the sum of \$2,100 for Street Lighting, seconded by Nathaniel Lyon. Passed.

- Motion by Kenneth Allen to raise and appropriate the sum of \$250 for Sanitation - Administration, seconded by Nathaniel Lyon. Passed.
18. Motion by Jonathan Allen to raise and appropriate the sum of \$40,500 for Solid Waste Disposal, seconded by Nathaniel Lyon. Passed.
19. Motion by Nathaniel Lyon to raise and appropriate the sum of \$69,400 for Garbage Collection, seconded by Kenneth Allen. Passed.
20. Motion by Kenneth Allen to raise and appropriate the sum of \$1,100 for Health Department, seconded by Nathaniel Lyon. Passed.
21. Motion by Jonathan Allen to raise and appropriate the sum of \$15,400 for Ambulances, seconded by Nathaniel Lyon. Passed.
22. Motion by Nathaniel Lyon to raise and appropriate the sum of \$12,100 for Pest Control, seconded by Kenneth Allen. Passed.
23. Motion by Jonathan Allen to raise and appropriate the sum of \$6,975 for Health Agencies, seconded by Nathaniel Lyon.
Motion by Gary VanderEls to amend the \$6,975 figure to \$7,195, seconded by Linda VanderEls. Amended motion passed.
24. Motion by Kenneth Allen to raise and appropriate the sum of \$2,000, seconded by Nathaniel Lyon. Passed.
27. Motion by Jonathan Allen to raise and appropriate the sum of \$35,900 for Library, seconded by Kenneth Allen. Passed.
28. Motion by Nathaniel Lyon to raise and appropriate the sum of \$3,500 for Parks and Recreation, seconded by Jonathan Allen. Passed.
29. Motion by Kenneth Allen to raise and appropriate the sum of \$400 for Patriotic Purposes, seconded by Nathaniel Lyon.
Motion by Nancy Irish to amend the \$400 figure to \$900, seconded by Marie Janvrin. The amended motion did NOT pass.
The original motion for \$400 did pass.
30. Motion by Nathaniel Lyon to raise and appropriate the sum of \$400 for Conservation Commission, seconded by Jonathan Allen. Passed.
31. Motion by Jonathan Allen to raise and appropriate the sum of \$25,000 for Principal of Long-Term Bonds & Notes, seconded by Nathaniel Lyon. Passed.
32. Motion by Kenneth Allen to raise and appropriate the sum of \$2,785 for Interest Expense - Long-Term Bonds & Notes, seconded by Nathaniel Lyon. Passed.
33. Motion by Nathaniel Lyon to raise and appropriate the sum of \$27,000 for Interest Expense - Tax Anticipation Notes, seconded by Jonathan Allen. Passed.
34. Motion by Jonathan Allen to raise and appropriate the sum of \$23,100 for Insurance, seconded by Kenneth Allen. Passed.

ARTICLE 15: To see if the Town will vote to amend the Scenic Road Ordinance by deleting the following words at the beginning of the first sentence of the second paragraph “Any repair, maintenance, reconstruction or paving work which shall involve any cutting or,” and adding a sentence to the second paragraph (bold print) concerning the cutting of branches, in amended form to read:

ARTICLE IX - MISCELLANEOUS PROVISIONS

Section 3 - Scenic Roads

The following roads are designated as scenic under the provisions of N.H. RSA 231:157, 231:158 for the purpose of protecting and enhancing the scenic beauty of Hampton Falls, and further, that the Selectmen shall file the appropriate request for the suspension of specifications when making application to the Commissioner of Public Works and Highways for town road aid funds under N.H. RSA 241:7 (1):

Brimmer Ln.	Dodge Rd.	Mill Ln.	Stard Rd.
Brown Rd.	Drinkwater Rd.	Nason Rd.	Towle Farm Rd.
Crank Rd.	Frying Pan Ln.	Old Stage Rd.	
Curtis Rd.	Goodwin Rd.	Parsonage Rd.	
Depot Rd.	King St.	Sanborn Rd.	

Any removal of trees which measure in excess of (15) inches in circumference at a height of four (4) feet above the ground, or tearing down or destruction of stone walls or portions thereof, with respect to any portion of the above mentioned scenic roads, shall not be permitted except by the prior written consent of the Hampton Falls Planning Board. Cutting of branches is permitted within six (6) feet of transmission wires.

Such consent or denial thereof shall be issued only after:

- 3.1 The applicant has filed an appropriate application containing such information or plans as may be required by the Planning Board; and
- 3.2 The public hearing and notice procedures provided by N.H. RSA Chapter 231:158 have been complied with.

Motion by Nathaniel Lyon to adopt ARTICLE 15 as read, seconded by Jonathan Allen. Passed.

ARTICLE 16: To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.

Motion by Jonathan Allen to adopt ARTICLE 16 as read, seconded by Nathaniel Lyon. Passed.

ARTICLE 17: To see if the town will vote to raise and appropriate the sum of \$ 1,000 for the restoration of old town records.

Motion by Kenneth Allen to adopt ARTICLE 17 as read, seconded by Nathaniel Lyon. Passed.

ARTICLE 18: To see if the Town will vote to raise and appropriate the sum of \$ 1,500 to microfilm the old town records found in the attic of the Town Hall.

Motion by Nathaniel Lyon to adopt ARTICLE 18 as read, seconded by Jonathan Allen. Passed.

ARTICLE 19: To see if the Town will vote to raise and appropriate the sum of \$ 16,300 to purchase a cruiser with radar for the Police Department.

Motion by Jonathan Allen to adopt ARTICLE 19 as read, seconded by Nathaniel Lyon. Passed.

ARTICLE 20: To see if the Town will vote to amend the Hampton Falls Solid Waste Ordinance (1990) by adding a paragraph concerning "Dump Stickers" to Section D. Yard Waste, Sub-Section 2. Off Site Disposal — Town Property, in amended form to read:

Dump Stickers

All users must purchase a dump sticker for their vehicles for identification of residence in order to use the Brush Dump. Stickers will be renewed annually and a fee of \$3.00 will be charged.

Motion by Kenneth Allen to adopt ARTICLE 20 as read, seconded by Nathaniel Lyon.

Motion by John Irish to amend the article to add "Restricted to non-commercial vehicles only." Seconded by Nancy Irish. Did NOT pass.

Original motion passed.

ARTICLE 21: To see if the Town will vote to raise and appropriate the sum of \$ 3,000 to add to the Capital Reserve Fund, known as the Library Building Fund, for the purpose of the expansion of the Library.

Motion by Nathaniel Lyon to adopt ARTICLE 21 as read, seconded by Jonathan Allen. Passed.

ARTICLE 22: To see if the Town will vote to authorize the Board of Selectmen to apply for, accept and expend, without further action by Town Meeting, money from the federal, state or other governmental unit or private source which becomes available during the year, in accordance with RSA 31:95-b.

Motion by Jonathan Allen to adopt ARTICLE 22 as read, seconded by Kenneth Allen. Passed.

ARTICLE 23: To see if the Town will vote to authorize the Board of Selectmen to accept on behalf of the Town gifts, legacies and devises made to the Town in trust for any public purpose, as permitted by RSA 31:19.

Motion by Kenneth Allen to adopt ARTICLE 23 as read, seconded by Nathaniel Lyon. Passed.

ARTICLE 24: To see if the Town will vote to authorize the Board of Selectmen to accept the dedication of any street shown on a subdivision plat approved by the Planning Board, provided that such street has been constructed to applicable town specifications as determined by the Board of Selectmen or their agent.

Motion by Jonathan Allen to adopt ARTICLE 24 as read, seconded by Kenneth Allen. Passed.

ARTICLE 25: To see if the Town will vote to authorize the Selectmen to convey any real estate acquired by the Town by Tax Collector's deed. Such conveyance shall be by deed following a public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require, pursuant to RSA 80:80.

Motion by Nathaniel Lyon to adopt ARTICLE 25 as read, seconded by Kenneth Allen.

Motion by Frank Ferreira, Jr. that this motion be tabled indefinitely, seconded by John Irish. Did NOT pass.

Original motion passed.

ARTICLE 26: To see if the Town will vote to disapprove of the bonding for a regional recycling center in Fremont, N.H., as proposed by the Southeast Regional Refuse Disposal District, and to withdraw from participating in this facility, in accordance with RSA 53-B:7 IV.

Motion by Jonathan Allen to adopt ARTICLE 26 as read, seconded by Nathaniel Lyon. Passed.

ARTICLE 27: To transact any other business as may legally come before this meeting.

Gordon Janvrin asked the Selectmen to replace the trash basket liners on the common that have been missing and seem to be causing litter problems. The Selectmen will investigate this problem.

Marie Janvrin thanked the Selectmen for a "job well done this evening."

Kenneth Allen read the following announcement written by Douglas Woodward:

"April 20th is the annual 'Earth Day.' Bob Gale is the chief organizer and will advise you of details.

But remember that every day is a day to respect Mother Earth, and April 20th is specially for clean up and putting our roadsides in good order.

From the Hampton Falls Conservation Commission."

Motion by Frank Ferreira, Jr. to dissolve tonight's meeting in memory of Martha R. Batchelder, Russell P. Merrill, and Marion F. Janvrin, seconded by Kenneth Allen. Passed.

Kenneth Allen nominated John and Christine Vanbobo to be the 1991 Hog Reeves and Keepers of the Pound. Seconded by Nathaniel Lyon. The nominations were declared closed and the Vanboboes were elected to the office. The Town Clerk swore the couple into their office, and they received their badge of office.

Nathaniel Lyon moved to adjourn the meeting, seconded by Kenneth Allen. Passed. The Moderator declared the meeting closed at 11:30 P.M.

It was determined that approximately 250 people attended tonight's meeting.

A true record of the meeting attest:

Holly E. Knowles
Town Clerk

APPROPRIATIONS

Executive	\$ 52,600
Financial Administration	44,400
Election and Registration Expenses	20,900
Cemeteries	2,500
General Government Buildings	12,500
Employee Benefits	44,000
Planning and Zoning	22,400
Legal Expenses	13,000
Contingency Fund	5,000
Police Department	111,200
Fire Department	15,000
Emergency Management	1,000
Building Inspection	7,500
Other Public Safety	13,500

APPROPRIATIONS (cont.)

Highway Department	115,000
Street Lighting -	2,100
Sanitation - Administration	250
Solid Waste Disposal	40,500
Garbage Collection	69,400
Health Department	1,100
Ambulances	15,400
Pest Control	12,100
Health Agencies	7,195
General Assistance	2,000
Library	35,900
Parks and Recreation	3,500
Patriotic Purposes	400
Conservation Commission	400
Principal of Long-Term Bonds & Notes	25,000
Interest Expense—Long-Term Bonds & Notes	2,785
Interest Expense—Tax Anticipation Notes	27,000
Special Articles (\$768,300)	
Art. 9- Safety Building	595,000
Art. 11- Fire Truck Fund	24,000
Art. 12- Fire Truck	120,000
Art. 13- Fire Equipment	7,500
Art. 17- Restoration-Town Records	1,000
Art. 18- Microfilming-Town Records	1,500
Art. 19- Police Cruiser	16,300
Art. 21- Library Building Fund	3,000
Insurance	<u>23,100</u>
Total	\$ 1,516,930

SELECTMEN'S REPORT

1991 opened under the cloud of impending war with Iraq and closed under an economic storm back at home, but with the sun shining on the best chances for world peace that any of us have seen in our lifetime. Several of Hampton Falls' native sons served in the Gulf War, and thankfully all returned home safely. Pam Fitzgerald put the icing on the cake by organizing the Hampton Falls contingent — by all accounts the largest group fielded by any participating Town - in the seacoast's Fourth of July "Welcome Home" parade. Our deepest thanks to Pam for all her hard work and dedication in helping to make this event a triumphant success.

Here in Hampton Falls our biggest project for the year was the planning and construction of the new public safety building. Our thanks to everyone for their strong support in helping to make this dream become a reality. We now have a well designed, state of the art facility that will fulfill the fire, police and emergency management needs of the Town for many, many years to come. And perhaps most importantly, the people have made a strong statement that they are solidly behind the dedicated group of professionals who over the years have served Hampton Falls so well in both our fire and police departments.

Despite the Seacoast's economic downturn and poor real estate market, there were sixteen (16) new housing starts in Hampton Falls during 1991, while many of the homes that had been built on speculation were finally sold and occupied. This is quite remarkable when you consider that during the growth spurt years of the mid-eighties new home construction was "only" in the 20-30 per year range. This is also good news for the taxpayers, as these properties are now more likely to generate stable tax revenues.

The recent decline in property values has raised a lot of questions about whether or not we should have the Town revalued again. There are no specific guidelines or requirements as to when revaluations should be accomplished, but in general it is a good idea when there is a wide disparity (50% or more) between current fair market values and the values that the Town has listed on its assessing records. To put this in perspective, when Hampton Falls was revalued in 1987, the ratio of market value to town value was equalized at 100%. Based on annual sales analyses performed by the State's Department of Revenue Administration (DRA), property values continued to climb and by early 1989 the ratio of market value to town value had dropped to 86%. But then the market turned downward and currently the ratio stands at 102%.

This means that the market values and town values are almost fully equalized again and that spending the \$50,000 or more necessary to accomplish a revaluation would not be in the best interests of the Town or the taxpayers.

Our thanks once again this year to all of the town employees and citizen volunteers who have worked so hard during 1991 to preserve the character of Hampton Falls and keep it as the most desirable place to live in the seacoast area.

Your Board of Selectmen remains committed to providing sound management and leadership for the Town of Hampton Falls. We cannot always satisfy everyone, but we do our best to make well thought out decisions in the best interests of the Town as a whole. As always, you are invited to join us at our regular weekly meetings on Wednesdays at 7:00 p.m. We welcome your input and participation.

Kenneth D. Allen, Chmn
Nathaniel C. Lyon
Jonathan D. Allen

PLANNING BOARD

As 1991 drew to a close, we saw a year that mirrored the preceding year. The economical downturn deepened, affecting most people in the town indirectly, and many people directly. A positive result was that the town collected substantial revenue as many foreclosed properties were sold by the lienholders, causing the delinquent real estate taxes to be paid.

We were not overwhelmed with applications for new sub-divisions or applications for site plan review. Wellington Farms continued to progress with most of Phase I being sold out and numerous homes built. Discussions have begun for the remaining phase(s).

Countless hours were spent by the Master Plan sub-committee, headed up by Tom Beeler. Key people are overseeing segments of the revision along with the aid of the Rockingham Planning Commission. Completion date is estimated to be 1992, with all sections to reflect the most recent regulations and mandates, as well as up-to-date maps.

Other areas which remained in our focus were the expansion of the business district and affordable housing. Just prior to the end of the year, the Planning Board and Board of Selectmen met with representatives of the New Hampshire Housing Finance Authority in regard to the development of the State-owned land on Brown Road. A representative committee of townspeople was appointed by the Board of Selectmen to work with the NHHFA in an effort to see that as this land is developed any concerns that the town might have would be satisfactorily addressed.

We remind you that all of our meetings are open to the public and encourage your attendance, comments and involvement. Thank you for your past support and future involvement.

Allan L. Levinson, Chairman

BUILDING INSPECTOR'S REPORT

There were 62 permits issued for a total valuation of \$3,583,626. The breakdown is as follows:

16 homes	\$ 2,780,280.00
10 remodeling	185,125.00
14 garages & sheds	404,121.00
17 additions	193,900.00
1 pool	18,000.00
9 temporary/permanent signs	2,200.00
Total value	3,583,626.00
Total fees collected	\$ 13,405.00
Town's share	6,088.50
Inspector's share	7,316.50

Respectfully submitted,

Daniel W. DeWitt

CAPITAL IMPROVEMENT PROGRAM

1992 - 1997

GENERAL GOVERNMENT

Town Offices

With the construction of the Hampton Falls Municipal Safety Complex, the Police Department will vacate the two back rooms in the Town Hall. The Tax Collector will relocate her office to the rear of the Town Hall and the Bookkeepers will move their operation to the space vacated by the Tax Collector. In addition, the Police Department will remove all its items from the Upstairs room to the rear of the Town hall, providing more storage space for town records.

This rearrangement of office space would alleviate the need for any building addition to the Town Hall for many years.

Copier

A Ricoh copier has been purchased for the Town Offices and the old Mita copier will be moved to the Police Department.

Town Records

The Town has embarked on a program of restoring the old vital statistics and town meeting records. Each book must be de-acidified, restored and rebound. The restoration company estimates the books will not need work on them for another 200 years.

In 1990, several thousand loose town records were discovered in the attic of the Town Hall. The Historical Society organized them chronologically by subject matter. These papers are being stored in a new fire proof filing cabinet. An appropriation of \$1,500 was made at the 1991 town meeting to microfilm these records, an additional \$300 will be requested in 1992 to complete this project.

FIRE PROTECTION

Public Safety Complex

The Hampton Falls Public Safety Building should be completed in February 1992. It will contain offices for the Fire, Police and Emergency Management departments, together with space for all the Fire Department's emergency vehicles, a hose tower, kitchen and meeting room. It is estimated the cost for

this facility will be \$100,000 under the original estimated cost of \$595,000. By taking advantage of the economic times, we have constructed a first class building for minimal costs.

Fire Truck

Two much-needed fire trucks have been bought. The Town has purchased an "Emergency One Protector 1250 GPM Pumper" truck (\$171,400) through a lease purchase agreement with three annual payments, beginning in 1993. It used \$120,000 from the Fire Truck Capital Reserve Fund for the downpayment. The Volunteer Fire Department purchased a "Emergency-One D251 2500 GPM Tanker/Pumper" truck (\$161,477) through a three-year lease-purchase agreement. It plans to use the proceeds from the sale of its fire station to pay for this vehicle.

Rescue Vehicle

The Town and Volunteer Fire Department have purchased a rescue vehicle which will be used as a first response unit to stabilize people needing emergency medical care in advance of the arrival of the ambulance.

CONSERVATION

Land Capital Reserve Fund

The Town should be prepared to acquire important natural lands or development rights as they become available and should continue to fund a reserve to take advantage of any opportunities as they may arise. It has created a Land Capital Reserve Fund for the purchase of land for conservation purposes. The current fund totals \$22,300. As part of the revised Master Plan, an inventory of environmentally sensitive land will be made. Although the Town has for now discontinued the annual appropriation, it may resume this practice depending on the results of the Master Plan study.

POLICE

Cruisers

The Police Department has two police cruisers. It replaced the 1985 cruiser in 1991, and would like to replace the 1987 model in 1992 at a cost of \$17,500.

Thereafter, it would like to rotate the replacement of each cruiser every three years.

HIGHWAY & BRIDGES

Road Paving

In our effort to improve existing roads and bridges, expenditures other than general maintenance must be expected. The Highway Department has identified several roads needing to be tarred and sanded in 1992. Beginning in 1993, it will resume its schedule of hot-topping town roads.

CEMETERIES

New Cemetery

It is recommended that a fund be established to anticipate development of the six-acre parcel of land next to the Old Westview Cemetery on Nason Road. A plot plan of cemetery lots was developed several years ago which contains more than 700 burial sites.

There are no available lots in any of the town cemeteries. Residents wanting to purchase cemetery space are referred to the Westview Cemetery Association which operates the new Westview Cemetery on Nason Road.

LIBRARY

Additional Space

The Library is significantly smaller than state averages for a town of our size. In order to properly store and file the increase in book volume, additional space is needed. The Library Trustees will be asking voters to approve the withdrawal of \$5,000 from its Capital Reserve Fund to investigate the feasibility of adding more shelves to the current building. It must first determine if extra support for the floors is needed before adding more stacks.

Residents might want to consider using the libraries in Exeter, Hampton and Seabrook to fulfill some of their needs.

SCHOOLS

New Addition

The payments for the new addition to the Lincoln Akerman School, both for the building and land acquisition, is reflected in the Capital Improvement Program spread sheet. Outstanding principal and interest payments total \$2,968,987, with a total of \$269,752 being due in 1992.

The Parent Teacher's Organization (PTO) have been raising funds to improve the playground facilities in the school yard. The Town will be asked to raise \$2,500 to match PTO funds to begin this project.

**PROJECTED CAPITAL EXPENDITURES PLAN
WORKSHEET
1992 - 1997
TOWN OF HAMPTON FALLS**

Total	On Hand	1992	1993	1993	1995	1996	1997	Balance
GENERAL GOVERNMENT								
<u>Municipal Public Safety Complex</u> (Fire, Police, Emergency Management)								
754,655	0	98780	87175	83600	80025	76450	72875	255750
<u>Restoration of Old Town Records</u>								
6,000	0	1000	1000	1000	1000	1000	1000	----
<u>Microfilm Old Town Records</u>								
1000	0	500	500	---	---	---	---	----

FIRE DEPARTMENT								
<u>New Truck</u> Lease/Purchase								
58,800	0	19600	19600	19600	---	---	---	----

CONSERVATION								
<u>Land (Reserve Fund)</u>								
50,000	25000	---	5000	5000	5000	5000	5000	----

POLICE								
<u>Cruisers</u>								
35,000		17500	---	---	17500	---	---	----
<u>Portables</u>								
3,000		1500	---	1500	---	---	---	----

HIGHWAY

Paving

304,800	0	45000	47200	49500	52000	54600	56500	----
---------	---	-------	-------	-------	-------	-------	-------	------

LIBRARY

Expansion of Building

65,000	37,000	3000	5000	5000	5000	5000	5000	----
--------	--------	------	------	------	------	------	------	------

SCHOOL

	1992	1993	1994	1995	1996	1997
--	-------------	-------------	-------------	-------------	-------------	-------------

	125000	130000	140000	150000	160000	175000
--	--------	--------	--------	--------	--------	--------

	<u>144752</u>	<u>136878</u>	<u>128298</u>	<u>118778</u>	<u>108352</u>	<u>97072</u>
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2968987	0	269752	266878	268298	268778	268352	272072	1354857
---------	---	--------	--------	--------	--------	--------	--------	---------

(Balance for School Addition 1,354,857)

Total	On Hand	1992	1993	1994	1995	1996	1997	Balance
4247242	62000	456632	432353	433498	429303	410402	412447	1610607

ROCKINGHAM PLANNING COMMISSION

The Town membership in the Rockingham Planning Commission (RPC) has again proved to be worthwhile for the Town. The RPC is a valuable source of technical information and assistance.

During the year information and assistance has been supplied to the Town Planning Board, Selectmen, Administrative Assistant and Building Inspector. Information is sent to the Town on changes in statutes and regulations. Also specific inquiries from the Town are answered.

This year through the Planning Board the RPC has been contracted to do the first half of the Water Resources Plan. This is a required part of the Town Master Plan.

It is a very technical subject which requires resources not available in Town. In addition the RPC has been engaged to help as needed on other areas of the Master Plan.

The RPC has sponsored various lecture series over the year which enable members of the Planning Board and others to improve their knowledge and awareness.

The RPC acts on a regional basis in matters such as Route 101 expansion and Pease development to express the interests of its member communities.

Your two Commissioners along with the Commissioners from the other member communities make the policy decisions of the RPC. The day to day operations are carried out by the full time professional staff. The Commissioners meet ten times a year on the second Wednesday of the month.

Your Commissioners

Ralph E. Foster

Steven Walker

POLICE DEPARTMENT

Several events made 1991 one which we are proud to file in the record books. First, townspeople authorized the construction of our first municipal safety complex. While occupancy will not be until 1992, it was a major step in obtaining a functional and cost-effective facility for the community. It should create a closer working relationship between all the Town's public safety agencies.

After five years of court hearings and trials, we were instrumental in the completion of the James McCoy case in U.S. District Court. McCoy was arrested here for burglary and possession of stolen firearms. He has received a 20 year sentence in the federal penitentiary and a 7 1/2 to 15 year sentence in the NH State prison system.

We supplemented our budget with two projects assisted by the New Hampshire Highway Safety Agency. First, we purchased a moving radar unit, and were reimbursed 50% of the cost. Next, we operated a series of 2-hour radar speed enforcement blocks, and received total reimbursement for the manpower, nearly \$1,000. This supplemented our daily patrols, and assisted us in reducing accidents and controlling speeding violations.

We place much emphasis on training, so officers can learn procedures, laws, court decisions and, in particular, firearms tactics and use. We are extremely liability conscious, and thorough training benefits both the officers, and residents if it produces a safer, more effective Department and community. All are trained in the use of the .9 mm semi-automatic and qualifying skills have improved this year.

There was a reduction in home and business intrusions. From 22 in 1990 to 11 in 1991, we are still anxious to reduce the incidence of such crime. There were no fatal accidents, robberies, or serious assaults. One of the reasons, we feel, is that high visibility has a deterrent effect on crime. The new white cruiser with full marking gives us an added advantage in visibility.

Finally, we thank the Selectmen for making our job enjoyable. Their guidance during building committee meetings, planning sessions, and day-to-day situations has been a large part of our success. To Eric Small and the Town Office Staff, we appreciate their pleasant and professional assistance. We wish them a successful 1992. We hope all residents will feel free to stop by and view the complex and make suggestions which will improve our attempt to "protect and serve" our community.

Respectfully submitted,

Dean R. Glover, Chief of Police

1991 TOTAL DEPARTMENT ACTIVITY STATISTICS

Radar speed checks	1,056
House checks	2,415
Phone calls	3,015
Summonses issued	574
Dog calls answered	66
Motor vehicle stops	1,330
Accidents investigated (with report taken)	43
Arrests (adult - plus juveniles, confidential)	120
Burglaries investigated	11
Alarms answered	169
Court cases presented	482

VOLUNTEER FIRE DEPARTMENT

The year 1991 is past and as you are well aware, your Fire Department had a busy one. Getting specs out for new trucks and a new station to put them in took a lot of time.

We had 156 calls for the year. This is the most the Department has ever had. We had two structure fires in town. The other calls were either fire or medical aid calls which we respond to.

The Valentine Dance was successful as was the Village Green Fair. A Harvest Dance was held and well attended. As always, the letter donations were great. Thanks again.

The training program is on-going in the Department. All personnel have passed Fire Fighter Level 1. Some have taken the next step and passed.

Our E.M.S. class is once a month. In mid-February, this year, we plan to run an E.M.T. course at the new station.

By the time you read this report, history will be made. We will be in the new station. Also, the new trucks will be there. There will be a lot of work to get the new station in operation.

The old station has a lot of memories, from the people who started the department in 1948, the Ladies Auxiliary, the firemen past and present and all the ham and bean suppers which have been served there. That station and land are now for sale. If anyone reading this report might know a person who is interested in purchasing it, let someone on the Department know. It will benefit all of us.

We will attempt to up-date our computer list this year and encourage you all to help when we do the survey.

I want to thank all the Officers and Fire Department Personnel for all the hard work and the professional performance they have achieved this past year. Thanks to the Police Department for its cooperation. Last but not least, thanks to each and everyone of you, the taxpayers of Hampton Falls for the new Fire Station. We have to carry on the proud tradition of volunteerism.

Remember folks, smoke detectors save lives. If you don't have one, won't you please consider getting one.

Respectfully submitted,

Robert H. Woodes, Chief

SUMMARY OF FIRE CALLS
HAMPTON FALLS VOLUNTEER FIRE DEPARTMENT

Total calls for 1991 - 156

Fire related - 86

Ambulance and Medical Aid - 70

Received mutual aid, medical and fire - 10

Mutual aid given: Newmarket 1

Hampton 2

Stratham 1

Seabrook 1

CONSERVATION COMMISSION

1991 was a relatively quiet year for the Commission. Attention was focused upon ongoing matters, including the Town Forest and the Bates property. The Bates property is a 54-acre tract located West of Route 88 which has been donated to the Town by Mr. and Mrs. Robert Bates.

Members visited the Bates tract several times and received valuable advice from Ritchie White, an experienced forester from Rye.

In December, two members of the Commission met with three members of the Rockingham Land Trust, which holds development rights to the Bates tract, to explore the needed forest improvement work. The Land Trust agreed to consider its role in the matter and render a report to the Commission. That report has not yet been received.

At the April meeting the following new officers were elected: Chairman, Ken Simon; Vice Chairman, Doug Woodward; Secretary, Pam Geerds.

The Commission invites comment and participation in its stewardship role over town-owned real estate.

Ken Simon
Chairman

SOUTHEAST REGIONAL REFUSE DISPOSAL DISTRICT 53-B

Despite our efforts to study and make recommendations for a Recycling Facility at the Fremont landfill site, a motion to proceed with building the facility was defeated by the District on October 17, 1991.

The Recycling Committee continued the Grant Program for education and public relations. Brentwood, Fremont, Hampton, North Hampton, Sandown, and South Hampton applied for, and received, grants which totaled \$7,542.50. Again, the Recycling Committees have done an excellent job in producing educational materials for their communities. \$10,000.00 has been budgeted to continue this program in 1992-1993.

Household Hazardous Waste was, and is, an on-going issue for the Recycling Committee. The committee began planning a series of household hazardous waste collection days and also used oil and used tire collection programs for member towns.

In November 1990 Henry Mixter, Chairman of the District and Bob Batchelder, Hampton Falls Representative to the District, in company with Representative Beverly Hollingworth, traveled to an exploratory meeting with Department of Environmental Services (DES) Commissioner Robert W. Varney and offered the District's support to Mr. Varney's plan to create a State Household Hazardous Waste Advisory Committee. A staff position was created at DES to coordinate the work of the proposed committee. The committee held its first meeting in January 1991 with Bob Batchelder (Hampton Falls), Henry Mixter (North Hampton) and Bart Carr (New Castle) as District Representatives.

Starting in March, the Committee met monthly, except for December. The Committee has focused on studying household Hazardous Waste collection and safe disposal programs in Vermont and other U.S. areas, and, significantly, on crafting amendatory language to HB776-FN to provide a State mandated means of collecting user fees to be used solely to fund and otherwise support these collection and safe disposal programs. The gasoline tax which supports certain highway construction and maintenance programs provides precedence for this funding approach. This committee plans to work with legislative committees to create a coordinated state wide plan to better protect persons and the environment from the effects which derive from the improper handling and disposal of these materials.

The S.R.R.D.D. is now developing plans to promote twice annual collections

of hazardous wastes within the District, probably at two locations on each collection date. The Landfill portion of the District operations continued with long-term contract with Waste Management of New Hampshire, Brentwood, Fremont, New Castle, North Hampton, and Rye shipped to the Turnkey Landfill Facility in Rochester this past year. The tipping fee at Turnkey from July 1, 1991 through June 30, 1992 is \$50.18. We project the tipping fee for 1992-1993 will be between \$51.45 and \$52.00 depending on the CPI at January 1, 1992.

The Septage Committee and Waste-to-Energy portions of the District were inactive and will continue to be so.

Walter Hill of South Hampton, chairman of the Liaison Committee, met with several key people in towns not currently members of the District.

The Administrative position of the District will be reduced to a half-time operation. The present office location will be maintained, and the Administrative Assistant's hours will be reduced to twenty hours per week.

The Recycling Committee will continue to explore options for processing recyclables for market. The committee will also continue the planning for two household hazardous waste days and a used oil and used tire program for member towns.

The Liaison Committee will continue to work to establish stronger relationships with the Boards of Selectmen in the member municipalities, and improving communications with other 149-M towns.

The District will continue to operate its brush/wood chipper. The chipper will be delivered and picked up at no charge to the member municipalities. The use of the chipper may be scheduled by calling the District Office or the Hampton Department of Public Works.

The District continues to have an agreement with Waste Not, Inc. for stump grinding and wastewood/wood demolition disposal. This service is located at the Town of Hampton landfill and is available to all member municipalities. It operates Monday, Wednesday and Saturday from 9:00 a.m. to 4:00 p.m. A fee is charged for the use of the service. Further information may be obtained by calling the District Office.

Respectfully submitted

Robert W. Batchelder

Winthrop Comley

Joseph A. Melville

Hampton Falls Representatives to SRRDD

RECYCLING AND SOLID WASTE COMMITTEE

The Hampton Falls Recycling Program completed its second year in 1991. The program was started in February 1990 as part of an overall program to reduce the amount of solid waste generated in Town and to control the sharply rising cost of solid waste disposal.

The overall program is clearly working: recycling continues to increase and the cost of waste disposal is projected to drop for the second year in a row (see graph).

Recycling itself continued to produce very good results in 1991. On all 135.93 tons of material were collected, up from 123 tons in 1990. This 12.93 ton improvement is overstated because the program was only active for 11 months in 1990. If you measure the same 11 months in the two years (February-December), the difference narrows to 3.62 tons (126.62 tons vs. 123) or 3%. Although 3% may seem like a small improvement, the Committee is quite pleased with it: the Town started out last year on a very high level of participation and support, and it is hard to improve on outstanding results.

If the Recycling results were good, the overall Solid Waste reduction was nothing short of spectacular. In 1991 the Town disposed of 635.02 tons of trash, down 362.49 tons from the 997.51 tons collected 1990 - that's a reduction of 36.3%! This saved the Town \$18,125 in disposal fees.

This achievement was not the result of a single effort but a combination of efforts. First of all, the Recycling program has removed tons of valuable reusable materials from the trash. Changes of buying habits by residents to favor recyclable/reusable packaging has also helped as has the use of composting. Finally, the elimination of commercial waste from total results beginning in the third week in January led to a major reduction in tonnage disposed.

The Recycling and Solid Waste Committee met every month during 1991. Most of our efforts were devoted to securing a long-term contract for both solid waste and recycling collection to replace the separate recycling and solid waste contracts expiring at the end of 1991. This involved interviewing prospective vendors, developing specifications for bidding, soliciting bid proposals and reviewing submissions. A key specification was for single-day trash and recycling collection for all residents. A total of five bidders submitted six proposals, which we analyzed and submitted to the Selectmen on September 4th. The winning bid came from Hussey Disposal of Brentwood

who bid \$1.58 per household per week for both trash and recycling collection in a five-year contract, with a fixed annual increase of 3.5%. The next closest bidder, BFI, bid less for the initial period (\$1.57 per household per week), but asked for a fixed annual increase of 5% over five years.

The new contract took effect on January 2, 1992. It will save the Town more than \$10,000 in 1992 over what was actually spent in 1991 under the separate contracts for recycling and trash collection. Moreover, because both trash and recyclables being collected for the entire Town on the same day each week (Thursday), recycling is now truly integrated with Trash collection and convenient for all residents. We expect that many residents who used to have their trash picked up on Tuesday and had to remember to put out their recycling bins on Friday will now put the bins out regularly or at least more often, thus increasing the number of tons recycled.

During 1991 the Committee also advised the Selectmen on the Recycling Center proposed to be built in Fremont by the Southeast Regional Refuse Disposal District 53-B. We were not in favor of building the facility since we felt that low-cost commercial alternatives were available to the member towns of the District (and our successful bidding process demonstrated just that). The Selectmen voted for the Town to withdraw from the Recycling section of the District to avoid involvement in the Fremont project. The project has since been tabled by the District.

At the end of March Karen Roe resigned from the Committee and was replaced by Mark Coellner. Karen has been a very active member of the Committee and contributed many good ideas and much energy to our endeavors. Mark has already been helping us in our Spring and Fall cleanup days, so we were very happy to have him join us on the Committee.

For 1992 we hope to accomplish our long term quest for a place to recycle glossy papers. We would also like to see a statewide hazardous waste disposal system put in place and will work with the Southeast Regional Refuse Disposal District 53-B to accomplish this goal. The Committee would like to thank the Selectmen and the citizens of Hampton Falls for their active support of our efforts during 1991.

Respectfully submitted,

Jonathan D. Allen, Co-Chairman

Thomas T. Beeler, Co-Chairman

Mark J. Coellner

Joseph A. Melville

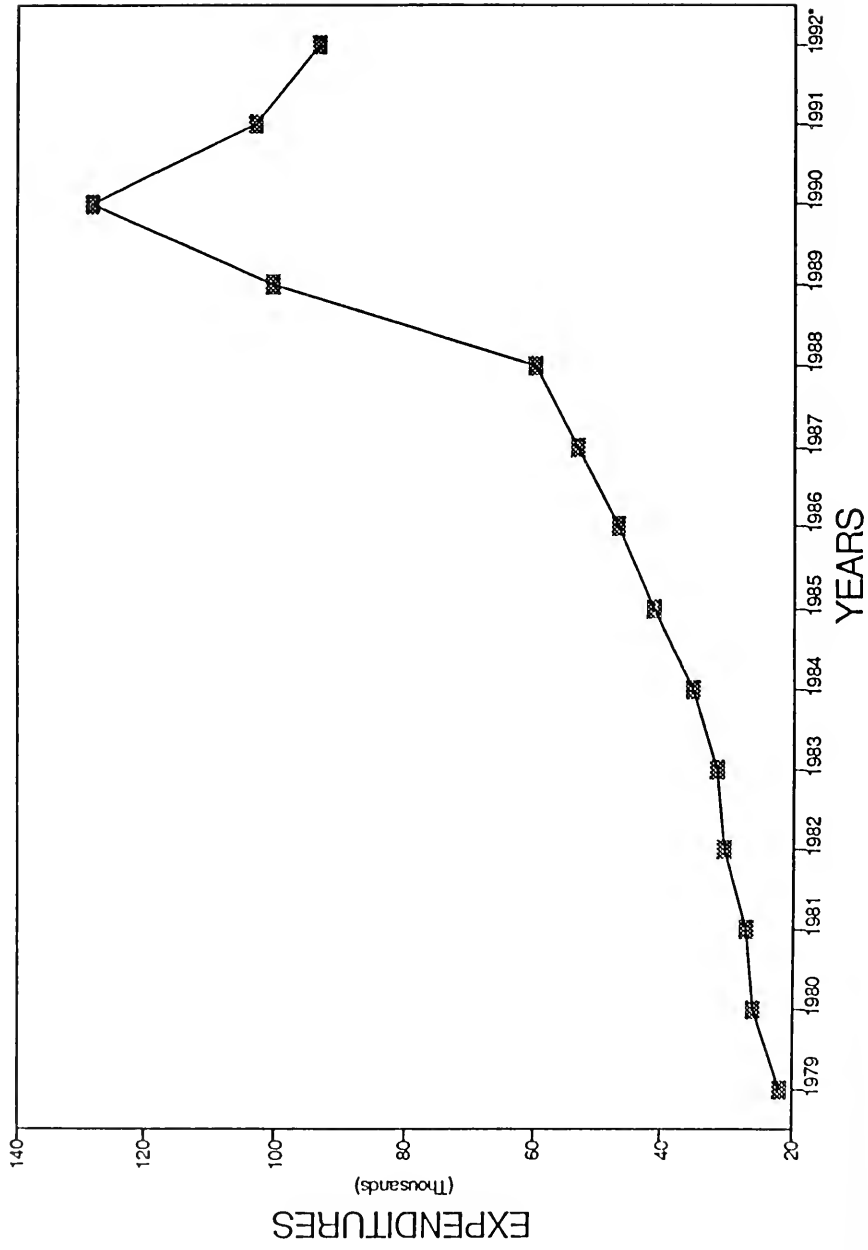
Susan M. Porcelli

Karen Ayers Roe

Mark A. Thompson

HAMPTON FALLS SOLID WASTE EXPENDITURES

1979-1992



BRUSH DUMP

The following report lists the number of vehicles depositing brush and white goods items at the brush dump at the corner of Parsonage and Drinkwater roads.

Date		Number of Vehicles
January	5 (Christmas Trees)	19
	12 " "	23
April	6	99
	13	13
	20	28
	27	17
May	4	64
	11 & 12 (white good)	100
	18	21
June	1	44
	8	47
	15	31
	22	28
	29	15
July	6	46
	13	31
	20	26
	27	19
August	3	19
	10	9
	17	10
	20 (hurricane debris)	14
	21 " "	17
	22 " "	21
	23 " "	10
	24 " "	53
	25 " "	23
	30	30
September	7	20
	14	18
	21	12
	28	8
October	5	19
	12	16

	26	32
November	2	30
	9	37
	16	35
	23	22
	30	18
TOTAL		1136

MOSQUITO CONTROL COMMISSION

Try as hard as we might, humans do not control the environment. Mother Nature does as we were shown on August 18th and 19th when two separate storms pummeled the area with wind and rain. The storms had an immediate effect on the mosquito population. Forced inland by hurricane winds, newly hatched salt marsh mosquitoes were soon everywhere in the seacoast. Residents spending extra time outside for post-hurricane chores were assaulted by these ferocious daytime biters. Hurricane Bob left us with six inches of rain. In less than one week, mosquito larvae were developing in any stagnant water. Mosquito larvae were found in birdbaths, flower pots, roadside puddles, tires, swamps, ditches, and other places.

Heavy rains usually trigger mosquito larvae to hatch. Residents can combat mosquitoes by emptying any container holding water, changing the water in the birdbath frequently and placing a screen over the rain barrel. If the breeding area is a swamp, ditch, depression, etc., contact Seacoast Area Mosquito Control Project at 778-3906. A crew will survey the site for mosquitoes. Larviciding, controlling mosquito larvae, begins in April with the spring thaw and continues into September.

The bacteria, *Bacillus thuringiensis israelensis* of Bti, is used to control larvae. Bti is safe for fish, birds, mammals, including humans, frogs, amphibians and most all insects. A hormone was also used to disrupt the lifecycle of the mosquito.

Another biting fly which is a nuisance in July and August is the greenhead fly. These flies, related to deer flies, equally annoying. A noninsecticidal means of control is the black box. These boxes are placed on the salt marsh where greenhead flies mature. Hopefully, the flies will be attracted to the boxes instead of warm blooded animals. Once they get into the trap, escape is difficult. Heat and desiccation kill the flies. Many spiders and praying matids have discovered these "fast food" boxes, taking advantage of the abundant prey. The black box works best on the marsh where the flies hatch, however, residents who want to build their own boxes should contact the Project for directions.

Residents who do NOT want their property sprayed for mosquitoes must contact the Project or your Mosquito Control Commission every Spring. The address is Seacoast Area Mosquito Control Project, P.O. Box 46, Stratham, N.H. 03885 or call 778-3906. All requests will be honored.

Respectfully submitted.

Sarah T. MacGregor, Director/Entomologist
Seacoast Area Mosquito Control Project

EMERGENCY MANAGEMENT

Activities during the year were wide-ranged and challenging. Hurricane Bob tested the town's ability to provide assistance to those in need, react to crisis as they arise and maintain safety, law and order for the public. During the storm, evacuees from Wakeeda Campground were sheltered in the Lincoln Akerman School gymnasium. Volunteers brought bedding, games and a television with them. The Red Cross arrived with "comfort kits", food and support personnel. Through teamwork and cooperation Hampton Falls successfully "weathered the storm." I would like to thank all the personnel and departments that were involved in the effort.

Updates to the Town's Radiological Plan were submitted to reflect the development of Wellington Farms. The emergency bus route will pass through the new development. There were no radiological drills or training sessions during 1991. Training and drills will occur during 1992.

The new municipal safety complex will be the site of the Emergency Operations Center (EOC). New Hampshire Yankee provided funding to move EOC related equipment from the old fire station to the new safety complex. This equipment consists of a 30KW generator, propane tank and automatic transfer switch. This system will power up the complex in the event of a power failure. Three radio systems and the emergency siren controls as well as the related antenna and antenna tower will also be relocated using this funding. A "shared use" room has been designated as the radio equipment area. Additional emergency management equipment will also be stored in this room.

Updating the Special Needs List is an on-going project that is difficult without input from the public. This information is invaluable when dealing with evacuation and rescue situations. Citizens with special needs are urged to provide this important information to help make the list more accurate.

Respectfully

Robert G. Gale

POST 35 AMERICAN LEGION

The American Legion Post 35 activities on behalf of Hampton Falls for the year 1991 included arranging for the band, buses, speakers, color guard and firing squad for the Memorial Day program. Each veteran's grave was marked with fresh new flags. Geraniums were planted and new interments of veterans were marked with metal markers to hold flags.

On Veteran's Day the veteran's graves were re-flagged with new flags and the speaker, firing squad and color guard were provided for the memorial ceremonies.

We thank you for your financial support.

Theodore J. Kopanski, Financial Officer

LIBRARY TRUSTEES

1991 was an active and productive year at the Hampton Falls Free Library. Two new members, Linda J. Stone and Harry W. Turner were welcomed to the Board of Trustees in March; Jeanne Batchelder was elected Chairperson and Harry W. Turner was elected secretary with Jon Allen representing the Board of Selectmen. The Board meets at 7:00 p.m. the first Monday of each month except during the summer. As always the public is welcome to attend.

Kathryn Allen, Head Librarian, has completed 7 of 8 classes towards the Public Library Techniques Certificate Program as offered by the School for Lifelong Learning. Kathleen J. Tebbetts remains as Assistant Librarian and Jeannine McCreary as Library Assistant.

The Library continues to hold weekly preschool story hours and also conducted a well attended Summer Reading program for school children. The successful programs were run by both volunteers and staff.

The much needed computer system that was purchased by the Friends of the Library was installed in January. It has proven to be an invaluable library tool with access to information and resource sharing throughout the State at the top of the list. Other areas of use are circulation statistics, cataloging and word processing. Many thanks to the hard working Friends and to Tom Beeler for his hours of expert help. The Friends also provided funding for a microwave oven and additional lighting at the circulation desk.

1991 brought a necessary change to our borrowing procedures. For the first time, identification cards were issued to all registered patrons and numbers, instead of signatures, are now used on the circulation cards. This change was made to comply with New Hampshire's Confidentiality Act passed into law in July of 1989. After a little rough going the system has been accepted and is running smoothly. Thank you for your cooperation and understanding.

A long range planning committee has been formed to survey the community and start necessary planning for the future growth and direction of your Library.

Many thanks to the staff, Friends and volunteers who contributed time and resources toward another successful and rewarding year and of course to all our loyal patrons who make us look so good.

Registered borrowers	543
Juvenile circulation	4542
Adult circulation	5966

Jeanne Batchelder, Chairperson

LIBRARY TREASURER

Income:

Brought forward	\$ 9,169.84
J. Leo Cronin - Donation	200.00
Shelley Ide - Birthday Book	15.25
Scholarship monies for Librarian	200.00
D. Colliander	15.95
Correction on deposit slip	12.43
T. Samway - Donation	59.27
Trust Funds (Bohm, Healy and Fleming)	695.54
Batchelder Reunion	10.00
Linda Stone (Encyclopedia purchase)	559.00
Sandra Davies - Donation	20.00
E. Wall - Donation	25.00
Barbara Burns (Purchase of old encyclopedia)	50.00
Joan Topp - Donation	50.00
H. Donahue - Donation	100.00
Seabrook/Hampton Falls Rotary	150.00
Book Fines	223.35
Photocopy Money	204.00
Interest - BankEast/Hampton Cooperative Bank	85.33
Interest - 1st N.H. Bank	272.25
Friends of the Library	22.28
R. Johnson - Birthday Book	2.50
Town of Hampton Falls	35,795.43
Book Sales	25.00
Service Charge Credit - BankEast	6.14
TOTAL INCOME	<u>\$48,068.56</u>

Expenses:

A & A Alarm Systems	102.00
Adams Business Products	603.55
Agway Energy Products	1,635.50
Allen, Kathryn	477.25
Office Supplies	\$147.99
Const. & Main.	27.73
Program Materials	37.74
Equip. Repair & Maint	6.95
Books	47.70
Auto Allowance	152.88
Postage	37.64
Misc.	18.62
Allen, Kenneth	29.50

American Library Assoc.	78.83
Baker & Taylor	4,992.00
BankEast/Hampton Co-op. Bank - service chg	117.26
Beeler, Thomas	26.22
Beeman, Susan	600.00
Better Books	138.32
Brodart Books	440.13
Children's Press	125.05
DEMCO	206.12
Doubleday Large Print	399.79
Education Development Corp.	107.96
Exeter & Hampton Electric Co.	559.02
Franklin Watts	205.39
Friends of the Library	425.00
Gaylord	124.70
Hampton Union	31.20
Hampton Village Hardware	23.28
Hoyts	44.49
LaDini, James	100.00
Library Dist. of America	62.44
Lonergan, Peter	22.94
Music for Little People	64.92
Mutrie, Beverly	6.97
N.E.L.A.	20.00
N.H.L.A.	74.00
New England Alive	150.00
New England Telephone	526.17
N.H.L.T.A.	60.00
National Geographic Society	48.90
National Literary Dist.	86.32
Perma Bound	299.49
Postmaster	58.00
Prevention Magazine	15.94
Publisher's Group	110.23
R. R. Bowker	14.00
Raintree Publishers	30.98
Regent Books	31.53
Seacoast Libraries/Children's Videos	84.00
Scarecrow Press	255.00
School for Lifelong Learning	610.00
Small, Vernon	145.65
Superintendent of Documents	2.00

Thorndike Press	80.04
Thorpe, Andrea	5.00
Town-Hampton Falls (Int: BankEast/Hampton Co-op)	185.33
Town-Hampton Falls (Unexpended Funds)	931.07
Traveler Magazine	17.95
Turner Subscriptions	350.77
Wilson Co.	272.00
World Almanac Education	8.95
World Book Encyclopedia	1,145.90
World Topics	17.81
Yankee Printer	94.40
Kathryn Allen	11,063.71
Kathleen Tebbetts	5,429.20
Jeannine McCreary	2,658.26
Peter J. Lonergan	1,398.53
Cheryl Buckingham	14.67
Margot Rous	9.78
Barbara McDermott	141.24
TOTAL BILLS	<u>\$38,196.65</u>

TOTAL INCOME	\$48,068.56
TOTAL EXPENSES	- <u>38,196.65</u>
YEAR END BALANCE	\$ 9,871.91

HISTORICAL SOCIETY

In 1991, Hampton Falls Historical Society began the year by setting up an exhibit for display during the Town Meeting. Speaker meetings were held in the spring, in March and May. A wonderful videotape created and donated by Chris Biggi was shown documenting the moving of the Old Schoolhouse from Route One to behind the Town Hall and then to its permanent foundation on the Creighton property. Also Dorothy Dail brought her interesting scrapbooks of town activities over many years for us to review. Items were offered for sale such as town seal placemats, mugs, plates, coins etc. We look forward to a similar display table at the Town Meeting in March 1992. This year watch for the beautiful red canvas bags with the Town Seal on sale at the Town Hall.

On March 23rd Richard Sanborn, Assistant Principal and Science Teacher at Lincoln Akerman School, presented a slide show on "Scenes of Old Hampton Falls." Drawing upon his extensive collection of historical images, Mr. Sanborn displayed more than 100 slides covering all aspects of the Town and accompanied the images with a lively narrative.

On May 9th, Town residents Joan and Sherman Brickett narrated and presented their videotape on the use of Antique Farm Tools under the topic "Farm Crafts of the Late 1800s". Sherm showed us how farmers in town spent the long winter months cutting ice, logging and sawing, forging iron tools and repairing equipment. The work was hard but Sherm demonstrated how it was done by actually doing these things himself.

The Society participated in the Village Green Fair with lots of desserts supplied. Many thanks to all the creative cooks who helped out.

Work on the Old Schoolhouse project continued. New windows were made and installed and most of the trim on the building has now been cut and applied. Much of the improvement in appearance this year goes to the credit of Bill Ring. Bill generously contributed his time and effort to the Old Schoolhouse project by applying a primer coat of paint to the entire building and by starting on the finish coat. He was a good friend to the Society and in his passing this will be greatly missed by all.

In the coming Spring we will be sponsoring speaker meetings that we know townspeople will enjoy, and then as the weather warms we'll be at the Old Schoolhouse continuing the careful job of its restoration. We hope everyone interested in Historical Society activities will feel welcome to join in.

Respectfully submitted,

Susan J. Beeler, President

Plodzick & Sanderson
Professional Association
accountants & auditors

Stephen D. Plodzick, PA
Robert E. Sanderson, PA
Paul J. Mercier, Jr., CPA
Edward T. Perry, CPA

Armand G. Martineau, CPA
Tamar M.J. Maynard, CPA
James A. Sojka, CPA
John C. Smith, CPA
David I. Petretta, CPA

February 7, 1992

To the Members of the Board
of Selectmen and Administrative Assistant
Town of Hampton Falls
Hampton Falls, New Hampshire

We have audited the financial statements of the Town of Hampton Falls for the year ended December 31, 1991 and have issued our report thereon dated February 7, 1992. In connection with our audit, we reviewed and tested the Town's systems of internal accounting control and operating procedures to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. The purpose of our review of these systems was not to express an opinion on internal accounting control, and it would not necessarily disclose all weaknesses in the system.

In the following paragraphs, we present our comments and recommendations for improving specific aspects of the Town's systems and procedures. We also refer you to the Appendix to this letter which explains the purpose of our review, its limitations, and the professional standards involved.

GENERAL

Typically, a report of this type places a greater emphasis on findings of a critical nature. Therefore, to put our comments and recommendations in proper perspective, it should be noted that the weaknesses observed are not necessarily the result of poor management. Oftentimes, they are due to factors outside the control of the Town's personnel, such as organizational restrictions, budgetary limitations, or inadequate software systems. We have noted many positive aspects of the Town's financial management and procedures which are not set forth in this report.

TREASURER'S DUTIES

During much of the year, the Treasurer did not prepare and remit monthly reports for the Board of Selectmen in a timely manner. The Selectmen and accounting office received no such reports for a period of about eight months. This resulted in the Town's financial records being incomplete, as no interest nor bank charges were posted, and some receipts were not recorded in the accounting records. For example, a receipt of \$23,080 from the State of New Hampshire in September had not been recorded as of the time we commenced our audit in January 1992.

Deposits (other than Town Clerk's and Tax Collector's) were not made in a timely manner. Receipts from September and October were not deposited in the

TOWN OF HAMPTON FALLS
NEW HAMPSHIRE

LETTER OF COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 1991

bank until January of 1992. This resulted in lost interest revenue to the Town. The Treasurer must ensure that deposits are made in a timely manner. These deposits do not have to be made personally by the Treasurer, but can be directly deposited by the Town staff.

The Town also incurred a large number of bank charges because of transfers between bank accounts not having been made when required. This resulted in the Town issuing checks with non-sufficient funds to cover them in a given account. It is very important that the Treasurer maintain control over all accounts to ensure that no overdrafts occur. The Treasurer must also reconcile her cashbook to the bank each month and issue a report to the Selectmen so that the financial reports being generated by the Town's accounting system are accurate. Considerable extra time was expended at additional cost to the Town for reconciling and investigating the reasons the cash was not in balance with the general ledger. We have discussed these problems with the Town's new Treasurer who began her duties on December 1, 1991, and are optimistic that the problems of 1991 will not reoccur.

TAX COLLECTOR

In June of 1991, the Tax Collector began using a computerized system for maintaining tax records. The system had not been used previously and had several "bugs" which the Collector has been working closely with the computer programmer to correct. It is believed that eventually the end result will be a computer system that will produce all reports necessary for the Tax Collector.

However, while these various problems were being worked out, no manual set of records was maintained. Therefore, considerable amounts of additional time were spent after year end by the Tax Collector, the computer programmer, and the auditors to prepare the State required "Summary of Tax Warrants" and "Summary of Tax Lien Accounts" (Form MS-61). Because these summaries had not been prepared prior to the commencement of our audit fieldwork, additional costs were incurred by the Town. Management should take care to inform the auditors prior to their arrival to begin fieldwork if any Town records are not ready to be audited.

Abatement slips signed by the Selectmen should be retained in duplicate by the Selectmen and the Tax Collector. This ensures that all are accounted for when a comparison is made between the two.

We recommend that the Selectmen's office maintain a copy of all abatement slips approved.

State Statutes require that the Registry of Deeds be notified within thirty days whenever full redemption of a tax lien is made. During the year, notice was sometimes not sent to the Registry until six months had elapsed.

TOWN OF HAMPTON FALLS
NEW HAMPSHIRE

LETTER OF COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 1991

We recommend that the Tax Collector notify the Registry within the required thirty-day period in order to comply with RSA 80:70.

I-9 Forms

Since the fall of 1986, there has been a Federal requirement that all employers complete an I-9 form for all employees hired and placed on the payroll. This is a form which the employer completes after obtaining proof of citizenship or immigration status from the employee. Our testing of payroll records indicated that I-9 forms are not being properly completed.

While it does not appear that any of the individuals on the Town's payroll are illegal aliens, we recommend that I-9 forms be properly completed in order to comply with Federal regulations and avoid any possible penalties from a payroll audit.

In closing, we would like to express our appreciation to those persons whose cooperation and assistance have helped us to achieve efficiencies in completing our audit.

After you have reviewed our report, we would be pleased to meet with you to discuss any questions that you might have.

Very truly yours,

Olafik & Sanderson
Professional Association

TOWN OF HAMPTON FALLS, NEW HAMPSHIRE

PURPOSE AND LIMITATIONS OF REVIEW

The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the Town's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of the Town is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Town taken as a whole. However, our study and evaluation disclosed conditions that we believe result in more than a relatively low risk that errors or irregularities in amounts that would be material in relation to the financial statements of the Town may occur and not be detected within a timely period.

These conditions are described in the preceding report and were considered in determining the nature, timing and extent of the audit tests to be applied in our audit of the 1991 financial statements. This report does not affect our report on these financial statements dated February 7, 1992.

The preceding report is intended solely for the use of management and should not be used for any other purpose. This restriction is not intended to limit distribution of this report, which, upon acceptance by the Members of the Board is a matter of public record.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of
the Board of Selectmen
Town of Hampton Falls
Hampton Falls, New Hampshire

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Town of Hampton Falls as of and for the year ended December 31, 1991, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Assets Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Hampton Falls as of December 31, 1991, and the results of its operations (and cash flows of nonexpendable trust funds) for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town as of December 31, 1991, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

Plodzik & Sanderson
Professional Association

February 7, 1992

EXHIBIT A
TOWN OF HAMPTON FALLS
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1991

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Assets</u>			
Cash and Equivalents	\$ 656,130	\$10,500	\$
<u>Receivables (Net of</u>			
<u>Allowances for Uncollectibles)</u>			
Taxes	604,344		
Accounts	11,742		
Intergovernmental	12,742		
Interfund Receivable		744	355,774
<u>Other Debits</u>			
Amount to Be Provided for			
Retirement of General Long-Term Debt			
TOTAL ASSETS AND OTHER DEBITS	<u>\$1,284,958</u>	<u>\$11,244</u>	<u>\$355,774</u>
 <u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 4,721	\$	\$
Contracts Payable			2,775
Retainage Payable			16,737
Intergovernmental Payable	749,421		
Interfund Payable	358,428		
Escrow and Performance Deposits			
General Obligation Debt Payable			
Total Liabilities	<u>1,112,570</u>		<u>19,512</u>
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved for Endowments			
Reserved for Encumbrances	153,573		336,262
Reserved for Special Purposes			
<u>Unreserved</u>			
Designated for Special Purposes		11,244	
Undesignated	18,815		
Total Equity	<u>172,388</u>	<u>11,244</u>	<u>336,262</u>
TOTAL LIABILITIES AND EQUITY	<u>\$1,284,958</u>	<u>\$11,244</u>	<u>\$355,774</u>

<u>Fiduciary Fund Types Trust and Agency</u>	<u>Account Group General Long- Term Debt</u>	<u>Totals (Memorandum Only)</u>	
		<u>December 31, 1991</u>	<u>December 31, 1990</u>
\$119,341	\$	\$ 785,971	\$ 413,872
		604,344	605,690
		11,742	14,241
		12,742	551
2,654		359,172	696
	575,000	575,000	45,000
<u>\$121,995</u>	<u>\$575,000</u>	<u>\$2,348,971</u>	<u>\$1,080,050</u>
\$ 315	\$	\$ 5,036	\$ 2,561
		2,775	
		16,737	
		749,421	767,533
744		359,172	696
12,401		12,401	14,167
	575,000	575,000	45,000
<u>13,460</u>	<u>575,000</u>	<u>1,720,542</u>	<u>829,957</u>
38,737		38,737	37,354
		489,835	20,092
69,798		69,798	203,717
		11,244	10,158
		18,815	(21,228)
<u>108,535</u>		<u>628,429</u>	<u>250,093</u>
<u>\$121,995</u>	<u>\$575,000</u>	<u>\$2,348,971</u>	<u>\$1,080,050</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B
TOWN OF HAMPTON FALLS

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1991

	Governmental Fund Types		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Revenues</u>			
Taxes	\$2,451,977	\$	\$
Licenses and Permits	200,825		
Intergovernmental	87,094		
Charges for Services	12,272	289	
Miscellaneous	64,310	2,000	
<u>Other Financing Sources</u>			
Operating Transfers In	127,500	35,877	40,000
Proceeds of Long-Term Debt			555,000
<u>Total Revenues and Other Financing Sources</u>	<u>2,943,978</u>	<u>38,166</u>	<u>595,000</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	229,542		
Public Safety	160,061		
Highways, Streets, Bridges	135,448		
Sanitation	103,195		
Health	19,093		
Welfare	1,662		
Culture and Recreation	2,632	37,080	
Capital Outlay	33,496		258,738
<u>Debt Service</u>			
Principal	25,000		
Interest	18,065		
Intergovernmental	1,980,127		
<u>Other Financing Uses</u>			
Operating Transfers Out	62,133		
<u>Total Expenditures and Other Financing Uses</u>	<u>2,770,454</u>	<u>37,080</u>	<u>258,738</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	173,524	1,086	336,262
<u>Fund Balances - January 1</u>			
(As Restated - Note 6)	(1,136)	10,158	
<u>Fund Balances - December 31</u>	<u>\$ 172,388</u>	<u>\$11,244</u>	<u>\$336,262</u>

<u>Fiduciary</u> <u>Fund Type</u> <u>Expendable</u> <u>Trust</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
	<u>December 31,</u>	<u>December 31,</u>
	<u>1991</u>	<u>1990</u>
\$	\$2,451,977	\$2,416,218
	200,825	195,859
	87,094	76,100
	12,561	5,163
6,581	72,891	51,406
3,000	206,377	70,720
	<u>555,000</u>	
<u>9,581</u>	<u>3,586,725</u>	<u>2,815,466</u>
	229,542	249,876
	160,061	147,512
	135,448	107,475
	103,195	128,002
	19,093	14,825
	1,662	4,662
	39,712	37,918
	292,234	22,115
	25,000	25,000
	18,065	21,399
	1,980,127	2,019,612
<u>143,500</u>	<u>205,633</u>	<u>69,901</u>
<u>143,500</u>	<u>3,209,772</u>	<u>2,848,297</u>
(133,919)	376,953	(32,831)
<u>203,717</u>	<u>212,739</u>	<u>245,570</u>
<u>\$ 69,798</u>	<u>\$ 589,692</u>	<u>\$ 212,739</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT C
TOWN OF HAMPTON FALLS
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General and Special Revenue Funds
For the Fiscal Year Ended December 31, 1991

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$2,428,468	\$2,451,977	\$ 23,509
Licenses and Permits	201,100	200,825	(275)
Intergovernmental	75,184	87,094	11,910
Charges for Services	5,650	12,272	6,622
Miscellaneous	61,397	64,310	2,913
<u>Other Financing Sources</u>			
Operating Transfers In	127,500	127,500	
<u>Total Revenues and Other Financing Sources</u>	<u>2,899,299</u>	<u>2,943,978</u>	<u>44,679</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	240,400	229,542	10,858
Public Safety	167,152	160,061	7,091
Highways, Streets, Bridges	117,100	135,448	(18,348)
Sanitation	110,150	103,195	6,955
Health	20,395	19,093	1,302
Welfare	2,000	1,662	338
Culture and Recreation	9,321	2,632	6,689
Capital Outlay	186,392	33,496	152,896
<u>Debt Service</u>			
Principal	25,000	25,000	
Interest	29,785	18,065	11,720
Intergovernmental	1,980,127	1,980,127	
<u>Other Financing Uses</u>			
Operating Transfers Out	63,169	62,133	1,036
<u>Total Expenditures and Other Financing Uses</u>	<u>2,950,991</u>	<u>2,770,454</u>	<u>180,537</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	(51,692)	173,524	225,216
<u>Fund Balances - January 1</u>			
(As Restated - Note 6)	(1,136)	(1,136)	
<u>Fund Balances - December 31</u>	<u>(\$ 52,828)</u>	<u>\$ 172,388</u>	<u>\$225,216</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$2,428,468	\$2,451,977	\$ 23,509
			201,100	200,825	(275)
			75,184	87,094	11,910
	289	289	5,650	12,561	6,911
	2,000	2,000	61,397	66,310	4,913
<u>36,300</u>	<u>35,877</u>	<u>(423)</u>	<u>163,800</u>	<u>163,377</u>	<u>(423)</u>
<u>36,300</u>	<u>38,166</u>	<u>1,866</u>	<u>2,935,599</u>	<u>2,982,144</u>	<u>46,545</u>
			240,400	229,542	10,858
			167,152	160,061	7,091
			117,100	135,448	(18,348)
			110,150	103,195	6,955
			20,395	19,093	1,302
			2,000	1,662	338
36,300	37,080	(780)	45,621	39,712	5,909
			186,392	33,496	152,896
			25,000	25,000	
			29,785	18,065	11,720
			1,980,127	1,980,127	
<u> </u>	<u> </u>	<u> </u>	<u>63,169</u>	<u>62,133</u>	<u>1,036</u>
<u>36,300</u>	<u>37,080</u>	<u>(780)</u>	<u>2,987,291</u>	<u>2,807,534</u>	<u>179,757</u>
	1,086	1,086	(51,692)	174,610	226,302
<u>10,158</u>	<u>10,158</u>	<u> </u>	<u>9,022</u>	<u>9,022</u>	<u> </u>
<u>\$10,158</u>	<u>\$11,244</u>	<u>\$1,086</u>	<u>(\$ 42,670)</u>	<u>\$ 183,632</u>	<u>\$226,302</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT D
TOWN OF HAMPTON FALLS
Statement of Revenues, Expenses and Changes in Fund Balance
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1991

	Fiduciary Fund Type Nonexpendable Trust Funds	Total (Memorandum Only) December 31, 1990
<u>Operating Revenues</u>		
Interest	\$ 2,622	\$ 2,445
<u>Operating Expenses</u>		
Cemetery Care	<u>495</u>	<u>495</u>
<u>Operating Income</u>	2,127	1,950
<u>Operating Transfers</u>		
Transfers Out	(<u>744</u>)	(<u>819</u>)
<u>Net Income</u>	1,383	1,131
<u>Fund Balance - January 1</u>	<u>37,354</u>	<u>36,223</u>
<u>Fund Balance - December 31</u>	<u>\$38,737</u>	<u>\$37,354</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF HAMPTON FALLS
Statement of Cash Flows
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1991

	<u>Fiduciary Fund Type Nonexpendable Trust Funds</u>	<u>Total (Memorandum Only) December 31, 1990</u>
<u>Cash Flows From Operating Activities</u>		
Interest Received	\$ 2,621	\$ 2,445
Trust Income Distributions	(495)	(495)
Operating Transfers Out	(695)	(123)
<u>Net Cash Provided by Operating Activities</u>	1,431	1,827
<u>Cash - January 1</u>	<u>38,050</u>	<u>36,223</u>
<u>Cash - December 31</u>	<u>\$39,481</u>	<u>\$38,050</u>
 <i>Reconciliation of Net Income to Net Cash Provided by Operating Activities</i>		
<u>Net Income</u>	\$ 1,383	\$ 1,131
<u>Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities</u>		
Increase in Due to Other Funds	<u>48</u>	<u>696</u>
<u>Net Cash Provided by Operations</u>	<u>\$ 1,431</u>	<u>\$ 1,827</u>

The notes to the financial statements are an integral part of this statement.

TOWN-OF HAMPTON FALLS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Hampton Falls, New Hampshire was incorporated in 1722 and operates under a Selectmen form of government.

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Governmental Reporting Entity

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, "Defining the Governmental Reporting Entity," the Town of Hampton Falls includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the Town, obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

The following organizations are not part of the Town and are excluded from the accompanying financial report:

Hampton Falls School District
Hampton Falls Volunteer Fire Department

B. Basis of Presentation

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The measurement focus is upon

TOWN OF HAMPTON FALLS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

determination of changes in financial position, rather than upon net income determination. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Conservation Commission and Hampton Falls Free Library Funds.

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants.

FIDUCIARY FUND TYPES

Fiduciary Funds include Expendable Trust, Nonexpendable Trust and Agency Funds. The measurement focus of the Expendable Trust Funds is the same as of governmental funds. Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, emphasis is placed on the determination of net income, financial position and changes in financial position. Agency Funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Trust and Agency Funds - Trust and Agency Funds are used to account for the assets held in trust or as an agent for others by the Town. The following funds are included in this fund type:

Nonexpendable Trust Funds

Town Trusts

Expendable Trust Fund

Capital Reserves

Agency Funds

Developers' Performance Bond

Engineering Escrow

TOWN OF HAMPTON FALLS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt.

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

General Long-Term Debt Account Group - This group of accounts is established to account for all long-term debt of the Town.

TOTAL COLUMNS (MEMORANDUM ONLY) ON COMBINED STATEMENTS

Amounts in the "Totals (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided", which is not an asset in the usual sense. Consequently, amounts shown in the "Totals (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements, because their inclusion would make certain statements unduly complex and difficult to understand.

C. Basis of Accounting

The accounts of the Governmental, Expendable Trust, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires

TOWN OF HAMPTON FALLS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt, are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. Budgetary Accounting

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and all Special Revenue Funds. This budget is adopted on a basis consistent with generally accepted accounting principles.

The budget is used by the Department of Revenue Administration each fall to set the tax rate for the municipality. Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered.

State Statutes require balanced budgets, but provide for the use of beginning General Fund unreserved fund balance to achieve that end. In 1991, the beginning General Fund balance was applied as follows:

Unreserved Fund Balance	
Used to Reduce Tax Rate	\$31,600
Beginning Fund Balance -	
Reserved for Encumbrances	<u>20,092</u>
Total Use of Beginning Fund Balance	<u>\$51,692</u>

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are

TOWN OF HAMPTON FALLS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

E. Assets, Liabilities and Fund Equity

1. Cash and Equivalents

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

2. Receivables

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, a portion of any taxes or properties involved in bankruptcy have been reserved. These total \$85,946.

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Hampton Falls annually recognizes all taxes receivable at the end of the fiscal year unless reserved as explained above and below.

The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. On December 7, 1984, the Governmental Accounting Standards Board (GASB), in response to a related inquiry, gave justification for this deviation from the generally accepted 60-day rule on revenue recognition, concluding that the circumstances relating to the payment of school tax liabilities in New Hampshire were unusual and therefore justified a period of greater than sixty days. This practice is consistent with the previous year.

TOWN OF HAMPTON FALLS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the two-year redemption period, the property is tax-deeded to the Town.

A receivable for such liens is recognized with a reserve representing a portion of those properties involved in bankruptcy as explained above. Also, management has recognized a reserve of \$5,000 representing future potential abatements of property tax receivables.

- b. Interest on investments is recorded as revenue in the year earned.

3. *Interfund Receivables and Payables*

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

4. *Long-Term Liabilities*

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General obligation bonds and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

TOWN OF HAMPTON FALLS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

5. Fund Equity

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

Reserved for Endowments - represents the balance of Nonexpendable Trust Funds of which the principal must be held for investment and for which only the income may be expended for specific purposes.

Reserved for Encumbrances - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

Reserved for Special Purposes - is used to account for unencumbered balance of restricted funds. These include the uncommitted balances of bond proceeds, grant revenues and the Town's Expendable Trust Funds.

F. Revenues, Expenditures and Expenses

Substantially all governmental fund revenues are accrued except for miscellaneous fees, permits, fines and charges for services which are reported on the cash basis in the General Fund. Property taxes are reflected on the modified accrual basis of accounting as explained above.

Vacation and Sick Pay

Full-time employees may take up to 10 days sick leave and 10 days vacation per year. Estimated value of accumulated sick leave has not been determined. Estimated value of vacation leave is \$1,370.

NOTE 2 - ASSETS

A. Cash and Investments

At year end, the carrying amount of the Town's cash deposits is \$785,971 and the bank balance is \$842,294. Of the bank balance, \$538,362 was covered by Federal depository insurance and \$303,932 was uninsured.

The Town is further authorized to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with other Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

TOWN OF HAMPTON FALLS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

B. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around May 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than thirty days.

The May 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

Annually, the New Hampshire Department of Revenue Administration, in conjunction with the Town, establishes and raises through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Hampton Falls and Winnacunnet Cooperative School Districts and Rockingham County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

C. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1991 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$	\$358,428
<u>Special Revenue Fund</u>		
Hampton Falls Free Library	744	
Capital Projects Fund	355,774	
<u>Trust Funds</u>		
Capital Reserve	2,654	
Nonexpendable Trusts		744
<u>Totals</u>	<u>\$359,172</u>	<u>\$359,172</u>

NOTE 3 - LIABILITIES

A. Intergovernmental Payable

The Town has recorded \$749,421 as an intergovernmental payable, of which \$749,110 represents the balance of the school district assessment due to be paid to the Hampton Falls and Winnacunnet Cooperative School Districts

TOWN OF HAMPTON FALLS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

during the six-month period ending June 30, 1992, and \$311 represents fuel charges due the State of New Hampshire.

B. Defined Benefit Pension Plan

The Town of Hampton Falls participates in the New Hampshire Retirement System, a cost-sharing multiple-employer public employee retirement system. This system is a defined benefit contributory retirement plan, administered by the State of New Hampshire, which covers substantially all employees of the State and participating political subdivisions, and the teaching and professional staff of the public school system. The payroll for Town employees covered by the system for the year ended December 31, 1991 was \$72,689; the Town's total payroll was \$240,718.

The New Hampshire Retirement System provides retirement, disability and death benefits according to predetermined formulae. All full-time employees are eligible to participate in the system.

Covered employees are required by State Statute to contribute 9.3% of their salary to the plan. The Town is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1987. These contributions represented 6.82% through June 30, 1991. From July 1, 1991, the Town's contribution rates were 5.36%. The contribution requirements for the year ended December 31, 1991 were \$11,183, which consisted of \$4,423 from the Town and \$6,760 from employees.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1990 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$1,471,877,286. The system's net assets available for benefits on June 30, 1990 (as reported in the Plan's Audited Annual Report dated February 25, 1991) were at \$1,245,744,548. No more recent figures are available at this time. The percentage that the Town has in relation to the entire plan cannot be determined. Nor is 10-year historical trend information required by GASB 5 available for individual employees. See page 34 of the above-referenced Annual Report.

TOWN OF HAMPTON FALLS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

C. Long-Term Debt

General Obligation Debt

The following is a summary of general obligation debt transactions of the Town for the fiscal year ended December 31, 1991.

General Obligation Debt Payable, January 1, 1991	\$ 45,000
New Debt Incurred	555,000
General Obligation Debt Retired	(<u>25,000</u>)
General Obligation Debt Payable, December 31, 1991	<u>\$575,000</u>

General obligation debt payable at December 31, 1991 is comprised of the following individual issues:

\$120,000 1987 Land Purchase Bonds due in an annual installment of \$20,000 on July 15, 1992, interest varying from 6.1% to 6.3%	\$ 20,000
\$555,000 1991 Safety Complex Bonds due in an annual installment of \$60,000 on August 15, 1992 and \$55,000 through August 15, 2001; interest at 6.5%	<u>555,000</u>
Total	<u>\$575,000</u>

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1991, including interest payments, are as follows:

Annual Requirements To Amortize General Obligation Debt

Fiscal Year Ending December 31,	General Obligation Debt		
	Principal	Interest	Total
1992	\$ 80,000	\$ 40,041	\$120,041
1993	55,000	32,175	87,175
1994	55,000	28,600	83,600
1995	55,000	25,025	80,025
1996	55,000	21,450	76,450
1997-2001	<u>275,000</u>	<u>53,625</u>	<u>328,625</u>
Totals	<u>\$575,000</u>	<u>\$200,916</u>	<u>\$775,916</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

TOWN OF HAMPTON FALLS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

Legal Debt Margin

According to State Law, Town borrowing (exclusive of those exceptions allowed under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable locally assessed valuation of the municipality as last equalized by the Commissioner of Revenue Administration. At December 31, 1991, the Town of Hampton Falls is using an equalized value of \$169,366,950 and a legal debt margin of \$2,963,922.

NOTE 4 - FUND EQUITY

Reservations of Fund Balances

Reserve for Encumbrances

Funds encumbered at year end were as follows:

General Fund	\$153,573
Capital Projects Fund	<u>336,262</u>
<u>Total</u>	<u>\$489,835</u>

Reserved for Special Purposes

The \$69,798 of fund balances reserved for special purposes represents Capital Reserve Funds legally reserved for specific future purposes.

Reserved for Endowments

The \$38,737 reserved for endowments represents the balance of Trust Funds which must be held for investment or expended for specific purposes.

Designated for Special Purposes

The \$11,244 designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years.

Trust Funds

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1991 are detailed as follows:

HAMPTON FALLS

1992

WARRANT AND BUDGET

THE STATE OF NEW HAMPSHIRE

TOWN OF HAMPTON FALLS

TOWN WARRANT FOR 1992

To the inhabitants of the Town of Hampton Falls in the County of Rockingham in said State, qualified to vote on Town affairs:

You are hereby notified to meet at the Town Hall, 1 Drinkwater Road, in said Hampton Falls, on Tuesday, **March 10, 1992**, at 9:00 a.m., to cast ballots until 7:00 p.m. of the same day, and to meet in the Leavitt Brown Gymnasium in the Lincoln Akerman School, Route 88, Friday, **March 13, 1992**, at 7:30 p.m., to act on the articles below.

Further, you are hereby notified that the Moderator will process the absentee ballots at 3:15 p.m., on March 10, 1992, pursuant to RSA 659:49.

Article 1: To choose all necessary Town Officers for the year ensuing.

(On the Official Ballot)

Article 2: Are you in favor of adopting an Amendment No. 1 to Article III - District Regulations - of the Town Zoning Ordinance, as proposed by the Planning Board, by adding Section 5.2, in amended form to read:

5.2 Notwithstanding Section 5.1 of this article, the following uses are specifically prohibited:

5.21 Establishments providing nude dancing.

5.22 Tattoo parlors.

(On the Official Ballot)

Article 3: Are you in favor of adopting an Amendment No. 2 to Section 7.10 of the Town Building Code, as proposed by the Planning Board by adding the sentence "All concrete footings shall have a minimum two x four (2X4) inch key way as to be centered on the wall or walls to be placed on the footing," in amended form to read:

Section 7.10 All structures shall be set on solid foundation of cement, brick, stone or other acceptable masonry; such foundation shall have adequate footings. All concrete footings shall have a minimum two x four (2X4) inch key way as to be centered on the wall or walls to be placed on the footing. All such foundations shall be waterproofed on the outside with two coats of No. 2 asphalt or equivalent in compliance with ASHO specifications. In special cases where buildings are to be used for accessory use, the Building Inspector may waive the requirements of this section and permit the use of wood, metal or masonry piers.

(On the Official Ballot)

Article 4: Are you in favor of adopting an Amendment No. 3 to the Town Building Code, as proposed by the Planning Board, by deleting from Section 7.1311 the last sentence: "In order to achieve compliance with the current Town of Hampton Falls regulations, all State of New Hampshire and Town of Hampton Falls approved pit and percolation tests shall become void unless operations are commenced within one (1) year from the date of such approval, unless such time is extended by the Town Planning Board."

(The purpose of this deletion is to extend the period of validity of pit and percolation tests to the state limit of four (4) years by eliminating the Town requirement for yearly extensions of the validity of such tests.)

(On the Official Ballot)

Article 5: To see if the Town will vote to raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

Article 6: To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.

Article 7: To see if the Town will vote to ratify the following ordinances enacted by the Board of Selectmen in 1991, as printed in the 1991 Annual Reports Book:

Hawkers, Peddlers & Vendors License
Use of Hampton Falls Cemeteries
Regulation of the Depot
Regulating Speed Limits

Article 8: To see if the Town will vote to amend the Hampton Falls Solid Waste Ordinance (1990) by deleting all references to commercial and industrial waste and by updating the appendix to include the new collection schedule and new contact company for the disposal of bulky waste, as printed in the 1991 Annual Reports Book.

Article 9: To see if the Town will vote to withdraw from participating in the recycling facility, as agreed to by the Southeast Regional Refuse Disposal District on April 6, 1991, in accordance with RSA 53-B:7 IV.

Article 10: To see if the Town will vote to raise and appropriate the sum of \$ 1,000 for the restoration of old town records.

Article 11: To see if the Town will vote to raise and appropriate the sum of \$ 300 to microfilm old town records.

Article 12: To see if the Town will vote to raise and appropriate the sum of \$ 17,500 to purchase a cruiser with radar for the Police Department.

Article 13: To see if the Town will vote to raise and appropriate the sum of \$ 2,000 to purchase a computer for the Police Department.

Article 14: To see if the Town will vote to raise and appropriate the sum of \$ 2,500 for firearms "transitional training" for the Police Department.

Article 15: To see if the Town will vote to raise and appropriate the sum of \$ 1,800 to purchase a dispatch recorder for the Fire Department.

Article 16: To see if the Town will vote to raise and appropriate the sum of \$ 130 to purchase equipment for the new fire truck and to authorize the withdrawal of \$ 130 from the Fire Department Equipment Fund, established for that purpose.

Article 17: To see if the Town will vote to raise and appropriate the sum of \$ 3,000 to paint two sides of the exterior of the Library.

Article 18: To see if the Town will vote to raise and appropriate the sum of \$ 5,000 to increase the capacity of

the Library through structural analysis and other improvements and to authorize the withdrawal of \$ 5,000 from the Capital Reserve Fund, known as the Library Building Fund, established for that purpose.

Article 19: To see if the Town will vote to raise and appropriate the sum of \$ 3,000 to add to the Capital Reserve Fund, known as the Library Building Fund, for the purpose of the expansion of the Library.

Article 20: To see if the Town will vote to raise and appropriate the sum of \$ 2,500 to match an equal amount raised by the Parent Teacher's Organization for the purchase of equipment for the playground at Lincoln Akerman School.

Article 21: To see if the Town will vote to establish a Recreation Commission for the purpose of coordinating recreation programs for the Town in accordance with RSA 35-B.

Article 22: To see if the Town will vote to authorize the Board of Selectmen to negotiate a ninety-nine (99) year lease with the Hampton Falls Historical Society (HFHS) for a certain portion of town owned land, near the municipal complex, on which is located the HFHS one room schoolhouse museum.

Article 23: To see if the Town will vote to authorize the Board of Selectmen to apply for, accept and expend money from the state, federal or another governmental unit or private source which becomes available during the year in accordance with the procedures set forth in RSA 31:95-b.

Article 24: To see if the Town will vote to authorize the Board of Selectmen to accept the dedication of any street shown on a subdivision plat approved by the Planning Board, provided that such street has been constructed to applicable town specifications as determined by the Board of Selectmen or their agent.

Article 25: To see if the Town will vote to authorize the Selectmen to convey any real estate acquired by the town by Tax Collector's deed. Such conveyance shall be by deed following a public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require, pursuant to RSA 80:80.

Article 26: To see if the Town will vote that the Selectmen may accept any and all legacies, gifts, grants, and subsidies to the Town in Trust or otherwise.

Article 27: To see if the Town will vote to authorize the public library trustees to apply for, accept and expend, without further action by the town meeting, money from the state, federal or other governmental unit or a private source which becomes available during the fiscal year, in accordance with RSA 202-A:4-c.

Article 28: To transact any other business as may legally come before this meeting.

Given under our hands and seals this ^{18th} day of February, in the year of our Lord One Thousand Nine Hundred and Ninety-Two.

Selectmen of Hampton Falls

Kenneth D. Allen
Richard C. Chapman
Richard C. Chapman

true copy of Warrant -- Attest:

Selectmen of Hampton Falls

Kenneth D. Allen
Richard C. Chapman
Richard C. Chapman

we hereby certify that we gave notice to the inhabitants, within named, to meet at the time and place and for the purpose within named, by posting an attested copy of the within Warrant at the place of meeting within named, and a like attested copy at the Library and Post Office, being places in said Town on the ^{18th} day of February, 1992.

Selectmen of Hampton Falls

Kenneth D. Allen
Richard C. Chapman
Richard C. Chapman

warrnt.TM

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



BUDGET OF THE TOWN

OF _____ HAMPTON FALLS _____ N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1991 to December 31, 1991 or for Fiscal Year

From _____ 19 _____ to _____ 19 _____

Date February 2, 1992

Bennett D Allen
Matthew C. Brown
[Signature]
SELECTMEN (PLEASE SIGN IN INK)

R.S.A., Chap. 31, Sect. 95. Immediately upon the close of the fiscal year the budget committee in towns where such committees exist, otherwise the selectmen, shall prepare a budget on blanks prescribed by the Department of Revenue Administration. Such budget shall be posted with the town warrant and shall be printed in the town report at least one week before the date of the town meeting.

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

Acct. No.	PURPOSES OF APPROPRIATION (RSA 31:4)	W.A. No.	Appropriations Current Year (omit cents)	Actual Expenditures Current Year (omit cents)	APPROPRIATIONS ENSUING FISCAL YEAR (omit cents)
	GENERAL GOVERNMENT				
4130	Executive		52,600	50,473	60,100
4140	Election, Registration, & Vital Statistics		20,900	19,957	20,600
4150	Financial Administration		44,400	46,542	39,900
4152	Revaluation of Property				
4153	Legal Expense		13,000	8,599	11,000
4155	Employee Benefits		44,000	42,952	45,500
4191	Planning and Zoning		22,400	16,342	17,900
4194	General Government Building		12,500	13,139	20,300
4195	Cemeteries		2,500	1,748	2,350
4196	Insurance		23,100	22,322	27,100
4197	Advertising and Regional Associations				
—	Old Town Records	10-92	1,000	991	1,000
—	Microfilm Town Records	11-92	1,500	1,275	300
4199	Other General Government (Contingency)		5,000	4,400	4,000
	PUBLIC SAFETY				
4210	Police		111,200	111,104	112,900
4215	Ambulance		15,400	12,400	16,300
4220	Fire		15,000	15,000	15,000
4240	Building Inspection		7,500	7,307	6,500
4290	Emergency Management		1,000	70	600
4299	Other (Fuel, Special Details)		13,500	11,895	9,100
	HIGHWAYS AND STREETS				
4312	Highways and Streets		115,000	132,204	115,000
4313	Bridges				
4316	Street Lighting		2,100	1,832	1,900
—					
—					
4321	SANITATION -Administration		250	288	0
4323	Solid Waste Collection		69,400	65,013	54,500
4324	Solid Waste Disposal		40,500	37,894	38,900
—					
—					
—					
—					
	WATER DISTRIBUTION AND TREATMENT				
4332	Water Services				
4335	Water Treatment				
—					
—					
—					
4411	HEALTH		1,100	160	600
4414	Pest Control		12,100	11,748	12,600
4415	Health Agencies and Hospitals		7,195	7,185	8,200
—					
—					
—					
—					
	WELFARE				
4442	Direct Assistance		2,000	1,652	2,000
4444	Intergovernmental Welfare Payments				
—					
—					
—					
Sub-Totals (carry to top of page 3)					

Acct. No.	PURPOSES OF APPROPRIATION (RSA 31:4)	W.A. No.	Appropriations Current Year (omit cents)	Actual Expenditures Current Year (omit cents)	APPROPRIATIONS ENSUING FISCAL YEAR (omit cents)
	TAXES				
4520	Parks and Recreation		3,500	2,216	2,500
4550	Library		35,900	35,795	37,500
4583	Patriotic Purposes		400	285	400
—					
4611	CONSERVATION		400	400	300
4612	Purchase of Natural Resources				
—					
—	Transfer Emer Mang Equipment	22-91	20,000	0	0
—	Police Cruiser	12-92	16,300	16,138	17,500
—	Computer - Police	13-92	0	0	2,000
—					
—	Firearms Training	14-92	0	0	2,500
—	Dispatch Recorder	15-92	0	0	1,800
—					
—	Fire Truck Fund	11-91	24,000	0	0
	DEBT SERVICE				
4711	Princ.-Long Term Bonds & Notes		25,000	25,000	80,000
4721	Interest-Long Term Bonds & Notes		2,785	2,785	40,041
4723	Interest on TAN		27,000	15,280	19,800
—					
	CAPITAL OUTLAY				
—	Fire Equipment Fund	16-92	7,500	0	130
—	Fire Truck		120,000	0	0
—	Safety Building		595,000	239,226	0
—	Painting of Library	17-92	0	0	3,000
—	Library - Holding Capacity	18-92	0	0	5,000
—	Playground Equipment	20-92	0	0	2,500
	OPERATING TRANSFERS OUT				
4914	To Capital Reserve Funds:				
—	Library Building Fund	19-92	3,000	3,000	3,000
—					
—	Unclassified		0	4,928	0
—					
4916	To Trust and Agency Funds:				
	(RSA 31:19-a)				
—					
	TOTAL APPROPRIATIONS		1,536,930	989,546	862,121

HELP! We ask your assistance in the following: If you have a line item of appropriation which is made up of appropriations from more than one (1) warrant article, please use the space below to identify the make-up of the line total. We hope this will expedite the tax rate process by reducing the number of inquiries from this office.

[illegible]

Acct. No.	SOURCES OF REVENUE	W.A. No.	ESTIMATED REVENUE Current Year (omit cents)	ACTUAL REVENUE Current Year (omit cents)	ESTIMATED REVENUE Ensuing Fiscal Year (omit cents)
	TAXES				
3120	Land Use Change Taxes		25,000	1,800	20,000
3180	Resident Taxes				
3185	Yield Taxes		1,500	1,429	1,500
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		40,000	73,871	45,000
—	Inventory Penalties				
	LICENSES, PERMITS AND FEES				
3210	Business Licenses and Permits		3,500	5,937	3,600
3220	Motor Vehicle Permit Fees		175,000	180,436	180,000
3290	Other Licenses, Permits & Fees		22,100	21,519	20,000
	FROM FEDERAL GOVERNMENT				
3319	Other FEMA, - Hurricane		0	0	12,700
	FROM STATE				
3351	Shared Revenue		45,900	46,002	46,000
3353	Highway Block Grant		24,850	24,421	24,400
3354	Water Pollution Grants				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other Railroad Tax/53-B Grant		0	160	150
	FROM OTHER GOVERNMENT				
3379	Intergovernmental Revenues 53-B		0	0	3,300
	CHARGES FOR SERVICES				
3401	Income from Departments		4,100	9,684	7,000
3409	Other Charges Refunds		2,000	2,401	2,000
	MISCELLANEOUS REVENUES				
			0	198	0
3501	Sale of Municipal Property		0	709	0
3502	Interest on Investments		30,000	24,141	13,000
3509	Other Insurance & Dividends		10,000	12,772	9,000
	INTERFUND OPERATING TRANSFERS IN				
3914	Capital Reserve Fund		167,500	147,438	5,130
—					
—	Municipal Safety Complex		0	0	35,000
3915	Emergency Fund Transfer Emer. Mang	22-91	0	20,000	0
	Water —				
	Electric —				
3916	Trust and Agency Funds				
	OTHER FINANCING SOURCES				
3934	Proc. from Long Term Notes & Bonds		555,000	555,000	0
—	Fund Balance				
	TOTAL REVENUES AND CREDITS		1,106,450	1,127,918	427,780

Total Appropriations

862,121

Less: Amount of Estimated Revenues, Exclusive of Taxes

427,780

Amount of Taxes to be Raised (Exclusive of School and County Taxes)

434,341

BUDGET OF THE TOWN OF HAMPTON FALLS, N.H.
THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

**HAMPTON FALLS
SCHOOL WARRANT
and
BUDGET**

TOWN OF HAMPTON FALLS
SCHOOL DISTRICT WARRANT
Election of Officers - 1992
THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Hampton Falls, in the County of Rockingham, State of New Hampshire, qualified to vote upon District Affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE TOWN HALL IN SAID DISTRICT ON TUESDAY THE 10th OF MARCH, 1992 AT NINE O'CLOCK IN THE MORNING TO VOTE FOR DISTRICT OFFICERS.

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.
3. To choose a Treasurer for the ensuing year.
4. To choose one School Board Member for the ensuing three years.
5. To vote on whether to change the terms of the School District Clerk, Moderator and Treasurer from one year to three years, beginning with the terms of the School District Clerk, Moderator and Treasurer to be elected at next year's regular school district meeting. (BY PETITION)

POLLS WILL NOT CLOSE BEFORE 7:00 P.M.

The foregoing procedure calling for election of your District Officers at the Annual Town Meeting is authorized by Statute (RSA 671:2) and was adopted by the District at its 1970 Annual Meeting.

GIVEN UNDER OUR HANDS AND SEALS AT SAID HAMPTON FALLS THIS 10th DAY OF FEBRUARY, 1992.

Paul A. Nason Chairperson
Ch. P. H.
Deborah L. Louison
School Board

A true copy of Warrant -- Attest: Paul A. Nason Chairperson
Ch. P. H.
Deborah L. Louison
School Board

TOWN OF HAMPTON FALLS
SCHOOL DISTRICT WARRANT

1992

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Hampton Falls, in the County of Rockingham, State of New Hampshire, qualified to vote upon District Affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE LINCOLN AKERMAN SCHOOL IN HAMPTON FALLS ON THURSDAY THE 5TH OF MARCH, 1992 AT 7:30 O'CLOCK IN THE EVENING TO ACT UPON THE FOLLOWING SUBJECTS:

Notice: School District Officers will be elected at the Town Meeting (Hampton Falls Town Hall, March 10, 1992. Polls open at 9:00 A.M. and close at 7:00 P.M.) in accordance with the Statutory Election Procedures adopted by the District at its March 1970 Annual Meeting.

1. Shall the school district accept the provisions of RSA 198:20-b providing that any school district at an annual meeting may adopt an article authorizing indefinitely, until specific rescision of such authority, the school board to apply for, accept and expend, without further action by the school district, money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year?

2. To see what sum of money the District will vote to raise and appropriate for the support of schools, for the salaries of School Officials and Agents, and for the payment of statutory obligations of the District.

3. To see if the District will vote to raise and appropriate the sum of \$14,000 (Fourteen Thousand Dollars) for salary and associated costs, textbooks and supplies to include foreign language in the basic instructional program of the school.

4. To see what action the District will take in relation to reports of Agents, Auditors, Committees or Officers chosen and pass any vote relating thereto.

5. To transact any other business that may legally come before said meeting.

GIVEN UNDER OUR HANDS AND SEALS AT SAID HAMPTON FALLS THIS 13th DAY OF FEBRUARY, 1992.

Paul A. Nason Chairperson

Chris Pugh

Robert H. Lee
School Board

A true copy of Warrant -- Attest:

Paul A. Nason Chairperson

Chris Pugh

Robert H. Lee
School Board

Chairman's Letter

This is a new addition to the School District Report. The Board is always looking for additional ways to communicate with Hampton Falls citizens. This report will provide another excellent opportunity to do so on what we hope will become an annual basis.

In searching for a theme for this report, in this season of State of the Union and State of the State addresses, a State of Public Education in Hampton Falls came to mind. It does not seem inappropriate for the Board to address this notion at least once annually. Accordingly, I am inaugurating that effort with this report.

I shall do so by way of recalling for you that the Board, in its Library Newsletter column last Fall, requested opinions regarding satisfaction with education in Hampton Falls. Good. Bad. Opinions. Observations. Conclusions. Suggestions. Whatever. We asked you to let us know how you feel about public education here in our Town. Well, the results of this micro-poll are in. They are as follows:

The first response was a signed letter. It offered a glowing, positive and supportive response from a resident who, not too long ago, passed through Lincoln Akerman School and Winnacunnet High School.

The second, and final response, was an unsigned letter which acknowledged that we had good schools but certainly no superior ones. Perhaps I can best capture the sense of this letter with one phrase the writer felt was operative in our town--quote--parochial smugness.

Now the Board could be gratified there were no outright negatives offered. It could also be gratified that fully 50% of the respondents were highly satisfied while the balance were satisfied with some reservations and none were dissatisfied. But I don't think this is the real message even if this poll were statistically valid.

The real message is that out of more than 1,500 residents and more than 150 families who have children in either Lincoln Akerman School or Winnacunnet High School, we received only two responses. This tells me that the vast majority of our citizens and parents, i.e. our "customers", are satisfied with the educational program offered in Hampton Falls. This is based upon the premise that when people are highly dissatisfied they will let you know about it. So it seems fair to conclude that for the most part you folks are happy with our schools.

But if I have learned one thing during my first term on the Board it is that if we are not moving forward educationally, we are losing ground. Laurels, in my opinion, have a very short shelf-life. Resting on them is best done briefly if at all. Then it is time to move ahead again.

Public education can be considered, in some respects, as a grand public experiment into the process of enabling and empowering our citizenry to achieve. It used to be the three R's. Today it is a whole lot more. Within all of public education's manifestations, incarnations and seemingly endless change--(It's broke...We have to fix it again)--it cannot be denied that public education has had more positive influence and effect on the lives and station of life for more people (literally hundreds of millions) than any other American institution, save the American family.

Not every change made to and within the public education system has been positive, correct or successful. But experimentation is, in large part, trial and error towards the achievement of the goal. The process can only improve when something is being tried, i.e. not standing still. Acceptance of status quo is the death of experimentation and the end of the process. If we just stand still we are, by definition, not making headway toward our goal, which by the way if you are not aware of it, is EXCELLENCE in public education in Hampton Falls.

So then to the question of the State of Public Education in Hampton Falls, along with my colleagues on the Board, I say it is healthy, very healthy. We have achieved much, but there is more to do (there always will be when excellence is the goal). Our piece of the grand experiment in public education is thriving. We have talented and motivated staff, gifted administrative leadership, a fine facility and wonderful children. The final player in the public education process is you--the public. Your willingness to support, participate and pursue with us that vision of excellence is a critical element for the research team assembled. Join with us. We cannot do it without you.

Respectfully submitted,

Paul A. Nason, Chairman

HAMPTON FALLS SCHOOL DISTRICT
B U D G E T P R O P O S A L - 1992-1993

PAGE

ACCT# & TITLE	EXPENDED 1990-91	BUDGETED 1991-92	PROPOSED 1992-93	SCHOOL BOARD PROPOSAL	FINAL ACTION 1992-93
1100-113 SALARIES - TEACHERS	401,861.00	424,731.00	436,024.00	434,824.00	.....
1100-115 SALARIES - AIDES	29,894.00	32,506.00	33,181.00	33,181.00	.....
1100-117 SALARIES - TUTORS	.00	500.00	500.00	500.00	.....
1100-128 SALARIES - SUBSTITUTES	6,850.00	7,750.00	7,750.00	7,750.00	.....
1100-320 CONTRACTED SERVICES	1,932.68	1,500.00	1,500.00	1,500.00	.....
1100-441 MAINTENANCE - EQUIPMENT	1,909.51	1,810.00	1,930.00	1,930.00	.....
1100-442 REPAIRS - EQUIPMENT	699.60	1,000.00	550.00	550.00	.....
1100-443 REPAIRS-COMPUTERS	944.42	970.00	1,070.00	1,070.00	.....
1100-610 SUPPLIES	16,005.45	14,878.00	14,159.00	14,159.00	.....
1100-612 SUPPLIES-COMPUTERS	2,401.34	3,780.00	1,517.00	1,517.00	.....
1100-631 TEXTBOOKS	7,331.00	3,288.00	4,160.00	4,160.00	.....
1100-635 LIBRARY BOOKS	4,196.22	4,200.00	4,200.00	3,200.00	.....
1100-636 REFERENCE BOOKS	1,099.94	1,103.00	1,216.00	716.00	.....
1100-637 WORKBOOKS	2,706.45	2,382.00	1,961.00	1,961.00	.....
1100-642 PERIODICALS -CLASS ROOM	1,247.90	1,100.00	1,379.00	1,379.00	.....
1100-743 EQUIPMENT - COMPUTER	3,654.55	310.00	149.00	149.00	.....

TOTAL REGULAR INSTRUCTION	482,734.06	501,000.00	511,246.00	508,546.00	.00

HAMPTON FALLS SCHOOL DISTRICT
B U D G E T P R O P O S A L - 1992-1993

PAGE

ACCT# & TITLE	EXPENDED 1990-91	BUDGETED 1991-92	PROPOSED 1992-93	SCHOOL BOARD PROPOSAL	FINAL ACTION 1992-93
1200-111 SALARY - DIRECTOR	14,000.00	5,000.00	5,000.00	5,000.00	.....
1200-113 SALARY-LD SPECIALIST	21,976.00	23,521.00	24,395.00	24,395.00	.....
1200-115 SALARY-AIDE	.00	9,816.00	10,179.00	10,179.00	.....
1200-330 EVALUATIONS - TESTING	5,150.75	1,900.00	1,900.00	1,900.00	.....
1200-331 PROFESSIONAL SERVICES	3,000.00	1,000.00	1,000.00	1,000.00	.....
1200-560 TUITION	22,254.49	7,747.00	1.00	1.00	.....
1200-610 SUPPLIES	1,015.70	1,000.00	500.00	500.00	.....
1200-630 BOOKS	100.30	200.00	200.00	200.00	.....
TOTAL SPECIAL EDUCATION	67,497.24	50,184.00	43,175.00	43,175.00	.00
1435-118 SALARIES - COACHES AND ADVISORS	11,205.00	11,864.00	11,864.00	11,864.00	.....
1435-301 PURCHASED SERVICES - REFEREES	2,050.00	2,050.00	2,650.00	2,650.00	.....
1435-610 SUPPLIES	2,789.18	3,615.00	3,538.00	3,538.00	.....
TOTAL STUDENT ACTIVITIES	16,044.18	17,529.00	18,052.00	18,052.00	.00
1600-113 SALARIES - ADULT EDUCATION	.00	1,500.00	1,500.00	1,500.00	.....
1600-610 SUPPLIES	.00	200.00	200.00	200.00	.....

HAMPTON FALLS SCHOOL DISTRICT
B U D G E T P R O P O S A L - 1992-1993

PAGE

ACCT# & TITLE	EXPENDED 1990-91	BUDGETED 1991-92	PROPOSED 1992-93	SCHOOL BOARD PROPOSAL	FINAL ACTION 1992-93
TOTAL - ADULT EDUCATION	.00	1,700.00	1,700.00	1,700.00	.00
120-113 SALARIES - GUIDANCE	19,653.10	40,027.00	40,027.00	40,027.00	.....
120-610 SUPPLIES	521.65	350.00	328.00	328.00	.....
TOTAL SALARIES - GUIDANCE	20,174.75	40,377.00	40,355.00	40,355.00	.00
30-113 SALARY - NURSE	23,126.00	23,993.00	23,993.00	23,993.00	.....
30-330 PHYSICIAN SERVICES	1,050.00	1,050.00	1,050.00	1,050.00	.....
30-340 EMPLOYMENT EXAMS	58.00	100.00	100.00	100.00	.....
30-510 TRANSPORTATION	.00	100.00	100.00	100.00	.....
30-610 SUPPLIES	554.17	465.00	350.00	350.00	.....
30-741 EQUIPMENT	.00	1,500.00	.00	.00	.....
TOTAL HEALTH	24,788.17	27,208.00	25,593.00	25,593.00	.00
30-113 SALARY - SPEECH THERAPIST	14,002.00	14,527.00	14,887.00	14,887.00	.....
30-610 SPEECH SUPPLIES	127.70	112.00	98.00	98.00	.....

HAMPTON FALLS SCHOOL DISTRICT
B U D G E T P R O P O S A L - 1992-1993

PAGE

ACCT# & TITLE	EXPENDED 1990-91	BUDGETED 1991-92	PROPOSED 1992-93	SCHOOL BOARD PROPOSAL	FINAL ACTION 1992-93
TOTAL SPEECH	14,129.70	14,639.00	14,985.00	14,985.00	.00
	*****	*****	*****	*****	*****
2210-270 COURSE REIMBURSEMENT - CREDIT ONLY	2,509.39	3,000.00	3,000.00	3,000.00	.....
2210-322 EDUCATIONAL TV	245.00	263.00	280.00	280.00	.....
2210-323 TESTING SERVICES	1,247.49	1,600.00	250.00	250.00	.....
2210-324 FILM RENTAL	141.67	250.00	.00	.00	.....
2210-350 CURRICULUM	584.52	400.00	1,800.00	1,800.00	.....
2210-580 STAFF EXPENSES	1,937.11	2,100.00	2,100.00	2,100.00	.....
2210-610 SUPPLIES	62.75	328.00	.00	.00	.....
2210-637 PROFESSIONAL BOOKS	567.74	450.00	450.00	450.00	.....
	*****	*****	*****	*****	*****
TOTAL IMPROVEMENT OF INSTRUCTION	7,295.67	8,391.00	7,880.00	7,880.00	.00
	*****	*****	*****	*****	*****
2220-115 SALARIES - LIBRARY CLERKS	11,965.00	12,558.00	12,635.00	12,635.00	.....
2220-444 REPAIRS TO AV EQUIPMENT	381.20	250.00	250.00	250.00	.....
2220-610 SUPPLIES	199.20	200.00	200.00	200.00	.....
2220-611 AUDIO VISUAL MATERIALS	411.75	600.00	600.00	600.00	.....
2220-640 PERIODICALS	1,195.17	1,200.00	1,048.00	1,048.00	.....
	*****	*****	*****	*****	*****

HAMPTON FALLS SCHOOL DISTRICT
BUDGET PROPOSAL - 1992-1993

PAGE

ACCT# & TITLE	EXPENDED 1990-91	BUDGETED 1991-92	PROPOSED 1992-93	SCHOOL BOARD PROPOSAL	FINAL ACTION 1992-93
TOTAL EDUCATIONAL MEDIA	14,152.32	14,800.00	14,733.00	14,733.00	.00
	*****	*****	*****	*****	*****
2310-119 SALARIES - DISTRICT OFFICERS	6,960.00	6,500.00	6,600.00	6,600.00	.....
2310-381 LEGAL	800.00	500.00	500.00	500.00	.....
2310-382 AUDITORS	1,850.00	1,940.00	2,090.00	2,090.00	.....
2310-383 ANNUAL MEETING	42.00	70.00	70.00	70.00	.....
2310-522 LIABILITY INSURANCE	247.22	270.00	290.00	290.00	.....
2310-523 BOND INSURANCE	100.00	100.00	100.00	100.00	.....
2310-530 POSTAGE AND TELEPHONE	308.50	300.00	310.00	310.00	.....
2310-810 DUES AND FEES	1,599.04	1,759.00	1,847.00	1,847.00	.....
2310-891 WORKSHOPS-SEMINARS-TRAVEL	849.84	750.00	750.00	750.00	.....
2310-892 OTHER	1,335.10	850.00	850.00	850.00	.....
	*****	*****	*****	*****	*****
TOTAL BOARD OF EDUCATION	14,091.70	13,039.00	13,407.00	13,407.00	.00
	*****	*****	*****	*****	*****
320-351 SAU EXPENSES	29,346.00	24,665.00	23,268.00	23,268.00	.....
	*****	*****	*****	*****	*****
TOTAL SAU EXPENSES	29,346.00	24,665.00	23,268.00	23,268.00	.00
	*****	*****	*****	*****	*****
400-111 SALARY - PRINCIPAL	45,269.00	49,350.00	51,324.00	50,584.00	.....
400-114 SALARY - SECRETARY	17,112.00	18,528.00	20,883.00	20,571.00	.....

HAMPTON FALLS SCHOOL DISTRICT
B U D G E T P R O P O S A L - 1992-1993

PAGE

ACT# & TITLE	EXPENDED 1990-91	BUDGETED 1991-92	PROPOSED 1992-93	SCHOOL BOARD PROPOSAL	FINAL ACTION 1992-93
400-128 SALARY - SECRETARY SUBSTITUTE	350.00	300.00	300.00	300.00	.....
400-521 LIABILITY INSURANCE	2,600.00	2,870.00	3,090.00	3,090.00	.....
400-530 TELEPHONE AND POSTAGE	5,351.63	5,500.00	5,500.00	5,500.00	.....
400-610 SUPPLIES	1,622.17	1,500.00	1,500.00	1,500.00	.....
400-810 DUES AND FEES	838.94	900.00	900.00	900.00	.....
	*****	*****	*****	*****	*****
TOTAL SCHOOL ADMINISTRATION	73,143.74	78,948.00	83,497.00	82,445.00	.00
	*****	*****	*****	*****	*****
42-116 SALARIES - CUSTODIANS	47,701.16	50,177.00	52,331.00	51,707.00	.....
42-128 SALARIES - TEMPORARY	3,893.60	4,386.00	4,653.00	4,000.00	.....
42-130 SALARIES - OVERTIME	330.28	500.00	300.00	300.00	.....
42-431 TRASH REMOVAL	2,016.94	1,500.00	.00	.00	.....
42-435 PEST CONTROL	114.00	275.00	275.00	275.00	.....
42-436 FIRE EXTINGUISHERS	168.00	100.00	100.00	100.00	.....
42-441 MAINTENANCE - EQUIPMENT	4,425.45	5,070.00	4,100.00	4,100.00	.....
42-445 REPAIRS	7,694.61	5,000.00	5,000.00	5,000.00	.....
42-460 RENOVATIONS AND REMODELING	14,326.08	2,873.00	1,830.00	1,640.00	.....
42-521 PROPERTY INSURANCE	11,095.00	12,160.00	12,370.00	12,370.00	.....
42-610 SUPPLIES	5,233.46	6,000.00	6,744.00	6,744.00	.....

HAMPTON FALLS SCHOOL DISTRICT
BUDGET PROPOSAL - 1992-1993

PAGE 7

LINE # & TITLE	EXPENDED 1990-91	BUDGETED 1991-92	PROPOSED 1992-93	SCHOOL BOARD PROPOSAL	FINAL ACTION 1992-93
2-652 ELECTRICITY	26,784.90	28,800.00	28,600.00	28,600.00	.....
2-653 OIL	11,105.20	22,000.00	12,200.00	12,200.00	.....
2-741 EQUIPMENT	.00	405.00	943.00	943.00	.....
2-890 TRAINING	.00	120.00	120.00	120.00	.....

TOTAL BUILDINGS	134,888.68	140,965.00	130,366.00	128,899.00	.00

3-432 SNOW AND ICE CONTROL	2,140.00	2,350.00	2,350.00	2,350.00	.....
3-438 GROUNDS MAINTENANCE	3,292.00	2,330.00	4,482.00	4,482.00	.....
3-730 SITE IMPROVEMENTS	.00	.00	1,269.00	1,269.00	.....

TOTAL SITES	5,432.00	4,680.00	8,101.00	8,101.00	.00

5-510 TRANSPORTATION - CONTRACT	41,864.51	43,964.00	45,698.00	45,698.00	.....
5-510 TRANSPORTATION - SPECIAL NEEDS	.00	1.00	1.00	1.00	.....
5-510 TRANSPORTATION - FIELD TRIPS	3,094.47	3,000.00	3,000.00	3,000.00	.....
5-510 TRANSPORTATION - ATHLETICS	2,505.13	3,000.00	2,710.00	2,710.00	.....

TOTAL TRANSPORTATION	47,464.11	49,965.00	51,409.00	51,409.00	.00

6-211 HEALTH INSURANCE	67,371.93	92,896.00	95,175.00	95,175.00	.....

HAMPTON FALLS SCHOOL DISTRICT
B U D G E T P R O P O S A L - 1992-1993

PAGE

ACCT# & TITLE	EXPENDED 1990-91	BUDGETED 1991-92	PROPOSED 1992-93	SCHOOL BOARD PROPOSAL	FINAL ACTION 1992-93
7000-212 DENTAL INSURANCE	3,977.42	5,248.00	4,964.00	4,964.00	.....
7000-213 LIFE INSURANCE	1,414.50	1,613.00	1,425.00	1,425.00	.....
7000-214 WORKERS COMPENSATION	8,147.35	8,693.00	9,610.00	9,518.00	.....
7000-215 LONG-TERM DISABILITY	1,781.34	2,355.00	2,200.00	2,186.00	.....
7000-220 RETIREMENT	7,901.37	11,001.00	14,881.00	13,951.00	.....
7000-230 FICA	51,475.00	56,015.00	57,986.00	57,714.00	.....
7000-260 UNEMPLOYMENT INSURANCE	1,782.44	1,500.00	2,200.00	2,200.00	.....
 TOTAL FIXED CHARGES	 143,851.35	 179,321.00	 188,441.00	 187,133.00	 .00
5100-830 PRINCIPAL PAYMENT	110,000.00	115,000.00	125,000.00	125,000.00	.....
5100-840 INTEREST PAYMENTS	155,012.50	148,260.00	140,816.00	140,816.00	.....
 TOTAL DEBT SERVICE	 265,012.50	 263,260.00	 265,816.00	 265,816.00	 .00
 TOTALS	 1,360,046.17	 1,431,488.00	 1,442,024.00	 1,435,497.00	 .00
2560-111 SALARY - LUNCH DIRECTOR	19,152.00	19,866.00	20,657.00	20,368.00	.....
2560-118 SALARIES - CAFETERIA WORKERS	8,613.00	9,021.00	9,229.00	9,096.00	.....

HAMPTON FALLS SCHOOL DISTRICT
BUDGET PROPOSAL - 1992-1993

PAGE

ACCT# & TITLE	EXPENDED 1990-91	BUDGETED 1991-92	PROPOSED 1992-93	SCHOOL BOARD PROPOSAL	FINAL ACTION 1992-93
560-128 SALARIES - SUBSTITUTES	840.75	290.00	290.00	290.00	.....
560-214 WORKERS COMPENSATION	1,607.65	1,719.00	1,700.00	1,755.00	.....
560-230 FICA	2,163.37	2,210.00	2,300.00	2,276.00	.....
560-530 POSTAGE AND TELEPHONE	494.14	550.00	550.00	550.00	.....
560-610 SUPPLIES - NON-FOOD	2,467.03	2,750.00	2,750.00	2,750.00	.....
560-614 SUPPLIES - MILK AND FOOD	22,231.04	26,250.00	26,775.00	26,775.00	.....

TOTAL SCHOOL LUNCH	57,569.78	62,656.00	64,339.00	63,860.00	.00

TOTAL OPERATING BUDGET	1,417,615.95	1,494,144.00	1,506,363.00	1,499,357.00	.00

00-114 WARRANT ARTICLE - FOREIGN LANGUAGE	.00	.00	14,000.00	14,000.00	.....
00-460 WARRANT ARTICLE - ROOF REPAIR	17,600.00	.00	.00	.00	.....

GRAND TOTAL	1,435,215.95	1,494,144.00	1,520,363.00	1,513,357.00	.00

SECTION I		APPROPRIATIONS		SECTION II—APPROPRIATIONS ACTUAL		
FUNCTION	PURPOSE OF APPROPRIATION	*APPROVED BUDGET Current Year	SCHOOL BOARD BUDGET Ensuing Fiscal Year	TOTAL AMOUNT ACTUALLY VOTED Ensuing Fiscal Year	DISTRIBUTE ALL ITEMS	
					ELEMENTARY SCHOOL	JR.
1000	INSTRUCTION	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XX
1100	Regular Programs	501,808	522,546			
1200	Special Program	50,184	43,175			
1300	Vocational Programs					
1400	Other Instructional Programs	17,529	18,052			
1600	Adult/Continuing Education	1,700	1,700		XXXXXXXXXXXX	XX
2000	SUPPORT SERVICES	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XX
2100	Pupil Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XX
2110	Attendance & Social Work					
2120	Guidance	40,377	40,355			
2130	Health	27,208	25,593			
2140	Psychological					
2150	Speech Path. & Audiology	14,639	14,985			
2190	Other Pupil Services					
2200	Instructional Staff Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XX
2210	Improvement of Instruction	8,391	7,880			
2220	Educational Media	14,808	14,733			
2290	Other Inst. Staff Services					
2300	General Administration	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XX
2310	School Board	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XX
2310 870	Contingency					
2310	All Other Objects	13,039	13,407			
2320	Office of Superintendent	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XX
2320 351	S.A.U. Management Serv.	24,665	23,268			
2320	All Other Objects					
2330	Special Area Adm. Services					
2390	Other Gen. Adm. Services					
2400	School Administration Services	78,948	82,445			
2500	Business Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XX
2520	Fiscal					
2540	Operation & Maintenance of Plant	145,646	137,000			
2550	Pupil Transportation	49,965	51,409			
2570	Procurement					
2590	Other Business Services	179,321	187,133			
2600	Managerial Services					
2900	Other Support Services					
3000	COMMUNITIES SERVICES				XXXXXXXXXXXX	XX
4000	FACILITIES ACQUISITIONS & CONST.				XXXXXXXXXXXX	XX
5000	OTHER OUTLAYS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XX
5100	Debt Service	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XX
5100 830	Principal	115,000	125,000		XXXXXXXXXXXX	XX
5100 840	Interest	148,260	140,816		XXXXXXXXXXXX	XX
5200	Fund Transfers	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XX
5220	To Federal Projects Fund					
5240	To Food Service Fund	62,656	63,860			
5250	To Capital Reserve Fund					
1122	Deficit Appropriation					
—	Supplemental Appropriation (OFFSET BY LIKE AMOUNT BY REVENUE)					
TOTAL APPROPRIATIONS		1,494,144	1,513,357			

Complete "REQUIRED SUPPLEMENTARY INFORMATION" on page 4

DISTRIBUTED	SECTION III		ESTIMATED REVENUES		
EXPENSE	REVENUES & CREDITS AVAILABLE TO REDUCE SCHOOL TAXES		* REVISED REVENUES Current Year	SCHOOL BOARD'S BUDGET Ensuing Fiscal Year	FOR USE BY DEPT. OF REVENUE
HIGH SCHOOL					
XXXXXXXXXXXX	770	Unreserved Fund Balance	61,304		
	3000	Revenue from State Sources	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	3110	Foundation Aid			
	3120				
	3130				
XXXXXXX	3140				
	3210	School Building Aid	34,500	31,250	
XXXXXXXXXXXX	3220	Area Vocational School			
XXXXXXXXXXXX	3230	Driver Education			
	3240	Catastrophic Aid			
	3250	Adult Education			
	3270	Child Nutrition	1,000	1,000	
		Other (Identify) Gas Tax	200	90	
	4000	Revenue From Federal Source	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
XXXXXXXXXXXX	4410	ECIA - I & II			
	4430	Vocational Education			
	4450	Adult Education			
	4460	Child Nutrition Program	3,700	3,730	
	4470	Handicapped Program			
XXXXXXXXXXXX		Other (Identify)			
XXXXXXXXXXXX					
	5000	Other Sources	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	5220	Trans. From Cap. Projects Fund			
XXXXXXXXXXXX	5230	Trans. From Cap. Reserve Fund			
	5100	Sale of Bonds or Notes			
	1000	Local Rev. other than Taxes	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	1300	Tuition Adult Ed	1,700		
	1500	Earnings on Investments	7,800	7,800	
	1700	Pupil Activities			
XXXXXXXXXXXX		Other (Identify) Lunch Sales	35,500	37,300	
	—	SUPPLEMENTAL APPROPRIATION (CONTRA)			
		Rental of Facility		1,500	
		TOTAL SCHOOL REVENUES & CREDITS	145,704	82,670	
		DISTRICT ASSESSMENT	1,348,440	1,430,687	
		TOTAL REVENUES & DISTRICT ASSESSMENT	1,494,144	1,513,357	

(School Portion of the Business Profits Tax \$ _____ to be applied
to the District Assessment when computing the School Tax Rate)

BUDGET OF THE SCHOOL DISTRICT

OF _____ Hampton Falls _____, N.H.

Certified That Budget Was Posted With Warrant on _____

February 17 19 90

Paul G. Mason

John P. Ghera

David H. Levenson

SPACE ABOVE FOR SIGNATURES OF SCHOOL BOARD MEMBERS (Please sign in ink)

* Enter in these columns the numbers which were revised and approved by DRA and which appear on the current tax rate paper



TOWN OF HAMPTON FALLS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

<u>Purpose</u>	<u>Nonexpendable</u>	
	<u>Principal</u>	<u>Income</u>
Perpetual Care	\$ 9,600	\$18,537
Purchase of Library Books	<u>10,600</u>	<u> </u>
<u>Total Nonexpendable</u>	<u>\$20,200</u>	<u>\$18,537</u>
<u>Expendable</u>		
<u>Capital Reserve Funds</u>		
Library Expansion	\$ 39,772	
Conservation Commission	23,874	
Fire Station	3,371	
Fire Truck	2,654	
Fire Equipment	<u>127</u>	
<u>Total Expendable</u>	<u>\$ 69,798</u>	
<u>Total All Trust Funds</u>	<u>\$108,535</u>	

NOTE 5 - LITIGATION

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

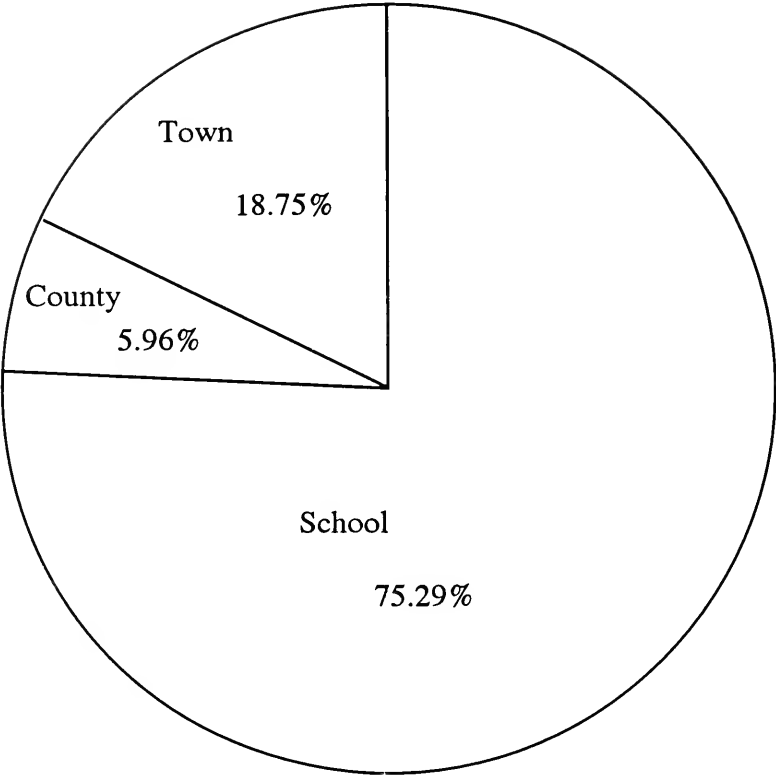
NOTE 6 - PRIOR-PERIOD ADJUSTMENT

The fund balance of the General Fund at December 31, 1990 was restated to reflect abatements allowed during 1991, which were applicable to prior years.

Fund Balance - January 1 (As Previously Reported)	\$ 94,171
Restatement	(<u>115,399</u>)
Fund Balance - January 1, (As Restated)	(\$ 21,228)

The restatement was instituted to conform to an accounting change during 1991 concerning the Town's "overlay". In previous years, this account was treated as a budget item to charge all abatements of taxes. During the current, and in future years, it will be used to reduce the property tax revenue attributable to the current levy.

**1991 Tax Rate
By
Government Unit
13.60**



SUMMARY INVENTORY OF VALUATION

1. Value of Land Only	
a. Current Use	496,487
b. Residential	53,593,700
c. Commercial/Industrial	9,631,900
2. Value of Buildings Only	
a. Residential	86,332,800
b. Manufactured Housing	179,200
c. Commercial/Industrial	16,182,700
3. Public Utilities	
a. Gas	16,900
b. Electric	11,851,300
4. Valuation before Exemptions Allowed	178,284,987
5. Elderly Exemptions	1,605,000
6. Net Valuation on which the Tax rate is set	176,679,987

RECAPITULATION OF TAX RATE

Net Assessed Valuation	176,679,987
Tax Rate	13.60
Total Gross Property Taxes	2,402,848
Less: Estimated War Services Tax Credits	18,900
Net Property Tax Commitment	2,383,948

TAX RATE BREAKDOWN

Municipal	2.55
County	.81
School	<u>10.24</u>
	13.60

FINANCIAL REPORT FOR THE TOWN OF HAMPTON FALLS

for the calendar year

ended

December 31, 1991

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

Board of Selectmen
Hampton Falls

Kenneth D. Allen
Nathaniel C. Lyon
Jonathan D. Allen

ANNUAL TOWN FINANCIAL REPORT
R.S.A. Chapter 21-J
MS-5

PART 1 GENERAL FUND

A. REVENUES - Modified Accrual

1. Revenues from taxes	
a. Property taxes	2,382,973
b. Land use change tax	1,800
d. Yield taxes	2,554
g. Interest and penalties on taxes	31,672
h. TOTAL	2,419,989
2. Licenses and Permits	
a. Business licenses and permits	3,580
b. Motor vehicle permit fees	180,436
c. Building permits	12,921
d. Other licenses, permits, and fees	10,770
e. TOTAL	207,707
5. Revenues from the State of New Hampshire	
a. Shared revenue block grant	46,002
b. Highway block grant	24,421
g. Other state grants	160
h. TOTAL	70,583
7. Revenue from charges for services	
a. Income from departments	8,894
d. Garbage-refuse charges	2,357
f. TOTAL	11,251
8. Revenue from miscellaneous sources	
b. Sale of municipal property	709
c. Interest on Investments	23,151
d. Rents of property	790
e. Refunds	2,401
f. Insurance dividends and reimbursements	12,772
g. Contributions (Seabrook Station)	20,000
h. Other miscellaneous sources	654
i. TOTAL	60,477

9. Interfund operating transfers in	
d. Transfers from capital reserve funds	147,438
f. TOTAL	147,438
10. Other financial sources	
a. Proceeds from long-term notes	555,000
d. TOTAL	555,000
11. TOTAL REVENUES FROM ALL SOURCES	3,472,455
12. FUND BALANCE (beginning of year)	148,416
13. GRAND TOTAL	3,620,871
B. EXPENDITURES - Modified Accrual	
1. General government	
a. Executive	50,473
b. Election, registration, vital statistics	22,224
c. Financial administration	46,542
e. legal expense	8,599
f. Personnel administration	42,952
g. Planning and zoning	16,342
h. General government building	13,139
i. Cemeteries	1,748
j. Insurance	22,322
l. Other general government	4,400
m. TOTAL	228,741
2. Public Safety	
a. Police	111,103
b. Ambulance	12,400
c. Fire	15,000
d. Building inspection	7,307
e. Emergency management	70
f. Other public safety	11,896
g. TOTAL	157,776
3. Highways and streets	
b. Highways and streets	132,204
d. Street lighting	1,832
f. TOTAL	134,036

4. Sanitation	
a. Administration	288
b. Solid waste collection	65,013
c. Solid waste disposal	37,894
g. TOTAL	103,195
6. Health	
a. Administration	160
b. Pest control	11,748
c. Health agencies	7,185
e. TOTAL	19,093
8. Welfare	
b. Direct assistance	1,652
f. TOTAL	1,652
9. Culture and recreation	
a. Parks and recreation	2,216
b. Library	35,795
c. Patriotic purposes	285
e. TOTAL	38,296
10. Conservation	
a. Administration	400
d. TOTAL	400
13. Debt service	
a. Principal long term bonds and notes	25,000
b. Interest on long term bonds and notes	2,785
c. Interest on tax anticipation notes	15,280
d. Other debt service charges	4,928
e. TOTAL	47,993
14. Capital outlay	
b. Vehicles and equipment	16,138
c. Buildings	239,226
e. TOTAL	255,364
15. Interfund operating transfers out	
d. Transfers to capital reserve funds	3,000
f. TOTAL	3,000

16. Payments to other governments	
a. Taxes paid to county	146,133
c. Taxes paid to school districts	1,833,994
d. Payments to other governments	1,727
e. TOTAL	1,981,854
 17. TOTAL EXPENDITURES	 2,971,400
 18. FUND BALANCE	 649,471
 19. GRAND TOTAL	 3,620,871

C. RECONCILIATION OF SCHOOL DISTRICT LIABILITY

1. School district liability at beginning of the municipality's year	1,061,662
2. ADD: School district assessment for current year	1,833,994
3. TOTAL LIABILITY WITHIN CURRENT YEAR	2,895,656
4. SUBTRACT: Payments made to school district within the municipality's year	(1,852,417)
5. School district liability at the end of the municipality's year	1,043,239

D. RECONCILIATION OF TAX ANTICIPATION NOTES

1. Short-term (TAN's) debt outstanding at beginning of fiscal year	0
2. ADD: New issues during current year	525,000
3. SUBTRACT: Issues retired during current year	(525,000)
4. Short-term (TAN's) debt outstanding at end of fiscal year	0

PART II GENERAL FUND BALANCE SHEET

	Beginning of the year	End of year
A. ASSETS		
a. Cash and equivalents	148,476	656,130
c. Taxes receivable	721,089	603,344
e. Accounts receivable	14,241	11,742
f. Due from other governments	551	12,742
i. TOTAL ASSETS	884,357	1,284,958
B. LIABILITIES & FUND EQUITY		
1. Current liabilities		
a. Accounts payable	2,561	4,721
d. Due to other governments	767,533	749,421
f. Due to other funds	0	358,428
k. TOTAL LIABILITIES	770,094	1,112,570
2. Fund equity		
a. Reserve for encumbrances	20,092	153,573
c. Unreserved fund balance	94,171	18,815
d. TOTAL FUND EQUITY	114,263	172,388
3. TOTAL LIABILITIES/ FUND EQUITY	884,357	1,284,958

A SCHEDULE OF TOWN OWNED LAND 1991

Street						
<u>Location</u>	<u>Use</u>	<u>Source</u>	<u>Map</u>	<u>Lot</u>	<u>Acres</u>	<u>Value</u>
Drinkwater	Dump	Purchase	2	60	3.6	80,500
Drinkwater	Town Hall	Purchase	2	72	1.0	53,900
Drinkwater	Town Hall	Purchase	2	73	1.0	59,800
Drinkwater	Town Hall	Purchase	2	74	1.0	53,900
Drinkwater	Town Hall	Purchase	2	75	1.0	61,000
Rt 88	Library	Gift	2	83	.167	45,100
Marsh	Conserv.	Tax Sale	2	91	12.5	4,700
Marsh	Conserv.	Tax Sale	2	94	2.0	800
Marsh	Conserv.	Tax Sale	2	100	9.0	3,400
Marsh	Conserv.	Tax Sale	2	110	6.5	2,400
Marsh	Conserv.	Tax Sale	2	114	3.3	1,200
Marsh	Conserv.	Tax Sale	2	119	2.2	800
Marsh	Conserv.	Tax Sale	2	120	2.5	900
Marsh*	Conserv.	Tax Lien	2	128	3.3	1,200
Marsh*	Conserv.	Tax Lien	3	20	5.0	1,900
Marsh	Conserv.	Tax Sale	3	155	7.0	2,600
Marsh	Conserv.	Tax Sale	M	1	6.0	2,300
Drinkwater	Town Forest	Purchase	4	7	111.0	236,400
Rt 88	Vacant	Tax Sale	4	35	.5	43,900
Nason	Conserv.	Gift	4	57	8.0	115,000
Nason	Cemetery	Purchase	4	61-1	6.0	90,900
Nason	Cemetery	Gift	4	62	.25	—
West of Rt 88	Conserv.	Gift	6	18	54.0	190,000
East of Rt 88*	Conserv.	Tax Lien	6	42	10.0	74,400
East of Rt 88	Conserv.	Gift	6	68	6.0	22,500
Rt 1/ Rt 84	Common	Gift	8	—	.10	—
Rt 88	Cemetery	Gift	8	30	1.5	—
East of Rt 95	Conserv.	Tax Sale	8	31	2.4	7,200
East of Rt 95*	Conserv.	Tax Lien	8	32	5.0	15,000
Depot Road	Conserv.	Dedication	8	83	14.74	144,000
Depot Road	Conserv.	Dedication	8	84-1	5.7	76,300
Rt 1/Rt 88	Common	Gift	8	88	.33	—

TOTAL 292.59 1,392,000

* acquired in 1991

**COMPARATIVE STATEMENT OF APPROPRIATIONS &
EXPENDITURES
FISCAL YEAR ENDING DECEMBER 31, 1991**

TITLE	APPROPRIATION	EXPENDITURE	BALANCE	OVERDRAFT
Executive	52,600	50,472	2,128	
Election/Registration	20,900	19,957	943	
Financial Admin	44,400	46,542		2,142
Legal	13,000	8,599	4,401	
Employee Benefits	44,000	42,952	1,048	
Planning & Zoning	22,400	16,342	6,058	
Government Buildings	12,500	13,139		639
Cemeteries	2,500	1,748	752	
Insurance	23,100	22,322	778	
Contingency Fund	5,000	4,400	600	
Police	111,200	111,103	97	
Ambulance	15,400	12,400	3,000	
Fire	15,000	15,000		
Building Inspection	7,500	7,307	193	
Emergency Management	1,000	70	930	
Other Public Safety	13,500	11,895	1,605	
Highway	115,000	132,204		17,204
Street Lights	2,100	1,832	268	
Admin.-Sanitation	250	288		38
Solid Waste Collection	69,400	65,013	4,387	
Solid Waste Disposal	40,500	37,894	2,606	
Health	1,100	160	940	
Pest Control	12,100	10,748	1,352	
Health Agencies	7,195	7,185	10	
Welfare	2,000	1,652	348	
Parks & Recreation	3,500	2,216	1,284	
Library	35,900	35,795	105	
Patriotic Purposes	400	285	115	
Conservation Commission	400	400		
Bond-Principal (Land)	25,000	25,000		
Bond-Interest (Land)	2,785	2,785		
Interest- Tax Ant Notes	27,000	15,280	11,720	
# 9 Safety Building	595,000	239,226	355,774	
#11 Fire Truck Fund	24,000	24,000		
#12 Fire Truck	120,000	0	120,000	
#13 Fire Equipment	7,500	0	7,500	
#17 Town Records	1,000	991	9	
#18 Microfilming	1,500	1,275	225	
#19 Police Cruiser	16,300	16,138	162	
#21 Library Bldg Fund	3,000	3,000		
TOTALS	1,516,930	1,007,615	529,338	20,023
Total Balance		509,315		
Total Balance (Operating Budget)			26,601	

Treasurer's Report

On Hand 1-1-92

148,416.22

3110-090 Property Taxes 1990	454,551.71
3110-091 Property Taxes 1991	2,001,906.31
Total Property Taxes	2,456,458.02
3120-000 Land Use Change Taxes	1,800.00
Total Land Use Changes Taxes	1,800.00
3185-000 Yield Taxes	1,429.36
Total Yield Taxes	1,429.36
3190-022 Interest on Land Use Change	2,009.60
3190-088 Interest - Tax Redeemed 1988	20,052.03
3190-089 Interest - Tax Redeemed 1989	12,390.99
3190-090 Interest - Tax Redeemed 1990	3,813.27
3190-188 Costs - Tax Redeemed 1988	1,591.00
3190-189 Costs - Tax Redeemed 1989	1,580.06
3190-190 Costs - Tax Redeemed 1990	3,758.00
3190-990 Interest Property Tax 1990	24,511.74
3190-991 Interest Property Tax 1991	4,164.60
Total Interest & Penalty	73,871.29
3210-002 Cablevision Fees	3,579.94
3210-004 Solid Waste User Fee	1,738.80
3210-005 Dump Permit Stickers	618.00
Total Business Licenses, Permits	5,936.74
3220-010 Motor Vehicle Permit Fees	179,728.00
3220-011 Motor Vehicle Title Fees	708.00
Total Motor Vehicle Permits	180,436.00
3230-040 Building Permits	12,861.00
3230-041 Sign Permits	60.00
Total Building Permits	12,921.00
3250-001 Dog Licenses - State	534.50
3250-002 Dog Licenses - Town	1,076.00
Total Dog Licenses	1,610.50

3280-001 Board of Adjustment Fees	465.94
3280-003 Percolation Test Fees	600.00
3280-005 Subdivision Application	1,175.42
3280-007 Site Plan Review Fees	1,009.13
3280-009 Driveway Permit Fees	400.00
Total Planning & Zoning Fees	3,650.49

3290-005 Federal Tax Lien Fee	195.00
3290-006 U.C.C. Fees	1,705.52
3290-007 Marriage Licenses - State	1,452.00
3290-008 Marriage Licenses - Town	309.00
3290-009 Vital Statistics - State	185.00
3290-010 Filing Fees	6.00
3290-011 Vital Statistics - Town	109.00
3290-015 Dredge & Fill Fees	4.00
3290-017 Notary Public Fees	195.00
3290-022 Pistol Permit Fees	136.00
3290-029 Sale of Firearms Pemrit	10.00
3290-030 District Court Fees	1,172.00
3290-031 Hawkers & Peddler Permits	30.00
Total Other Licenses, Permits, Fees	5,508.52

3351-000 State Revenue Distribution	46,001.60
Total State Revenue Distribution	46,001.60

3353-000 Highway Block Grant	24,420.53
Total Highway Block Grant	24,420.53

3379-001 53B Recycling Grant	44.27
3379-002 State RR Tax Distribution	115.86
Total Other Grants	160.13

3401-001 Accident Reports	305.00
3401-005 Dog Summons	30.00
3401-007 Parking Fines	25.00
3401-000 Misc. - Police Revenue	1,932.50
3401-009 Opening of Brush Dump	100.00
3401-011 Police Detail Fees	5,251.98
3401-013 Rental of Town Property	790.00
3401-017 Sale of Photocopies	151.29

3401-021	Sale of Ordinances	339.00
3401-023	Sale of Recycling Bins	48.00
3401-025	Sale of Town Reports	3.00
3401-031	Vegas Night Fees	458.00
Total Income From Departments		9,433.77

3501-020	Sale of Town Property	708.88
Total Sale of Town Property		708.88

3502-000	Interest on NOW Account	1,598.48
3502-011	Interest on Money Market	6,121.66
3502-012	Interest - Checking Account	429.47
3502-013	Interest on Savings	3,169.23
3502-014	Interest on CDs	7,371.88
3502-017	Interest - Payroll Acct.	19.54
3502-018	Miscellaneous Interest	5,413.11
Total Interest on Deposit		24,141.37

3506-010	Workers Comp Fund Div	10,846.22
3506-017	Misc. Insurance Dividend	1,925.42
Total Insurance Dividends		12,771.64

3508-001	Art 22 - Seabrook Station	20,000.00
Total Donations		20,000.00

3509-020	Miscellaneous Receipts	88.00
3509-030	Bad Checks - Town Clerk	40.00
3509-040	Bad Checks - Tax Collector	60.00
3509-050	Bad Check Fees - Police	10.00
3509-088	Tax Liens Redeemed 1988	58,238.02
3509-089	Tax Liens Redeemed 1989	59,181.86
3509-090	Tax Liens Redeemed 1990	88,856.85
3509-230	Sale of Fuel Oil	250.00
3509-240	Overpayments - Tax Collector	1,890.31
3509-300	Non-revenue Receipts	525,000.00
Total Revenue from Misc.		733,615.04

3510-005	Library Reimbursements	1,116.40
3510-007	Refunds - Misc.	315.02
3510-008	Misc. Reimb. - FAX Machine	4.00

3510-009 Reimbursements - Misc.	357.11	
3510-011 Medicare Payment Refunds	551.30	
3510-013 Refunds - FET Gasoline	56.96	
Total Refunds & Reimbursements	2,400.79	
3914.001 Withdrawal-Cap. Res. Fund	147,437.84	
Total Other Fin. Source	147,437.84	
3934-001 Proceeds - Bond/L.T. Notes	555,000.00	
Total Other Fin. Source	555,000.00	
Sub-Total of Revenues		4,319,713.51
Less Selectmen's Orders to Pay		3,818,659.16
Cash on Hand 12/31/91		649,470.57

CONSERVATION FUND

On Hand 1/1/91	293.65
Interest Earned	11.52
Balance 12/31/91	305.17

SURREY LANE SUBDIVISION - MAINTENANCE SECURITY

On Hand 1/1/92	13,765.50
Interest Earned	616.64
Balance 12/31/91	12,182.14

WELLINGTON FARMS SUBDIVISION - ENGINEERING FEES

On Hand 1/1/92	401.99
Deposits	500.00
Expenditures	367.54
Balance 12/31/91	534.45

TOWN CLERK

Motor vehicles registered	2228
Collected	\$179,728.00
Paid Treasurer	\$179,728.00
 Title applications filed	 319
Collected	\$668.50
Paid Treasurer	\$668.50
 Dog licenses issued	 329
Collected	\$1,650.00
Paid Treasurer	\$1,650.00
 UCC fees collected	 \$1,705.52
Paid Treasurer	\$1,705.52
 Certified copy fees collected	 \$289.00
Paid Treasurer	\$289.00
 Notorizing fees collected	 \$195.00
Paid Treasurer	\$195.00
 Marriage license fees collected	 \$1,761.00
Paid Treasurer	\$1,761.00
 Tax lien fees collected	 \$165.00
Paid Treasurer	\$165.00
 Unidentified cash	 \$10.00
Paid Treasurer	\$10.00
 Zoning materials sold	 \$339.00
Paid Treasurer	\$339.00
 Filing fees collected	 36.00
Paid Treasurer	36.00
 TOTAL COLLECTED	 186,547.02

TAX COLLECTOR'S REPORT
Fiscal Year Ended December 31, 1991
SUMMARY OF TAX ACCOUNTS

-DR.-

Uncollected Taxes - Beginning

<u>of Fiscal Year (1)</u>	<u>1991</u>		<u>1990</u>	<u>Prior</u>
Property Taxes		\$	433,212.63	
Yield Taxes			25,000.00	

Taxes Committed to Collector:

Property Taxes	\$ 2,383,973.00
Land Use Change Tax	1,800.00
Yield Taxes	2,553.58

Overpayments:

Property Taxes	1,301.44	1,782.32
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Interest Collected on

<u>Delinquent Taxes</u>	4,298.55	25,564.21
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Pre Lein Costs

1,809.00

Total Debits	\$ 2,393,926.57	\$	487,368.16
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-CR.-

Remitted to Treasurer During

<u>Fiscal Year:</u>	<u>1991</u>		<u>1990</u>	<u>Prior</u>
Property Taxes	\$ 2,000,631.39	\$	433,876.00	
Land Use Change Tax	1,800.00		25,000.00	
Yield Taxes	1,429.36			
Interest on Taxes	4,298.55		25,564.21	
Pre Lein Costs			1,809.00	

Abatements Allowed:

Property Taxes	206.00	1,118.95
Deeded To Town	1,258.00	

Uncollected Taxes End of

<u>Fiscal Year:</u>	
Property Taxes	383,179.05
Yield Taxes	1,124.22

Total Credits	\$ 2,393,926.57	\$	487,368.16
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SUMMARY OF TAX SALES/TAX LIEN ACCOUNTS

DR.

	——Tax Sale/Lien on Account of Levies of——		
	1991	1990	Prior
<u>Balance of Unredeemed Taxes</u>			
<u>of Fiscal Year:</u>		\$ 117,142.22	\$ 85,729.69
<u>Taxes Sold/Executed to Town</u>			
<u>During Fiscal Year:</u>	\$ 283,541.14		
<u>Interest Collected After</u>			
<u>Sale/Lien Execution:</u>	4,797.45	12,583.05	20,092.03
<u>Redemption Cost:</u>	1,976.00	1,568.00	1,550.00
Total Debits	\$ 290,314.59	\$ 191,293.27	\$ 107,371.72

CR.

<u>Remittance to Treasurer</u>			
<u>During Fiscal Year:</u>			
Redemptions	\$ 86,208.52	\$ 59,181.86	\$ 58,238.02
Interest & Cost after Sale	6,773.45	14,151.85	21,642.03
Abatements During Year	27,104.67		
Deeded To Town During Year	1,394.19	1,320.71	1,230.40
Unredeemed Taxes End of Yr	168,833.76	116,638.85	26,261.27
Total Credits	\$ 290,314.59	\$ 191,293.27	\$ 107,371.72

TOWN OF HAMPTON FALLS
SEMI ANNUAL DEBT SERVICE SCHEDULE
Purchase of Land for Safety Complex

Period Ending	Annual Principal	Rate	Interest	Total
01-15-92	0		630	630
07-15-92	20,000	6.30	630	20,630
TOTAL	20,000		1,260	21,260

TOWN OF HAMPTON FALLS
SEMI ANNUAL DEBT SERVICE SCHEDULE
Public Safety Complex

Period Ending	Annual Principal	Rate	Interest	Total
2-15-92	—	6.5%	20,743	20,743
8-15-92	60,000	6.5	18,038	78,038
2-15-93	—	6.5	16,088	16,088
8-15-93	55,000	6.5	16,088	71,088
2-15-94	—	6.5	14,300	14,300
8-15-94	55,000	6.5	14,300	69,300
2-15-95	—	6.5	12,513	12,513
8-15-95	55,000	6.5	12,513	67,513
2-15-96	—	6.5	10,725	10,725
8-15-96	55,000	6.5	10,725	65,725
2-15-97	—	6.5	8,938	8,938
8-15-97	55,000	6.5	8,938	63,938
2-15-98	—	6.5	7,150	7,150
8-15-98	55,000	6.5	7,150	62,150
2-15-99	—	6.5	5,363	5,363
8-15-99	55,000	6.5	5,363	60,363
2-15-00	—	6.5	3,575	3,575
8-15-00	55,000	6.5	3,575	58,575
2-15-01	—	6.5	1,788	1,788
8-15-01	55,000	6.5	1,788	56,788
TOTALS	555,000		199,661	754,661

on December 31, 19 91

Hampton Falls

Page 1 of 2

Report of The Trust Funds of The City or Town of

DATE OF CREATION	NAME OF TRUST FUND List first those trusts invested in common trust fund	PURPOSE OF TRUST FUND	HOW INVESTED Whether bank deposits, stocks, bonds, etc. (If Common trust, so state)	%	PRINCIPAL				INCOME				Grand Total of Principal & Income	
					Balance Beginning Year	New Funds Created	Cash Gains or (Losses) on Securities	Withdrawals	Balance Beginning Year	INCOME DURING YEAR		Expended During Year		Balance End Year
										Percent	Amount			
1-6-26	Mary Barker Harris	Let			200.00	0	0	0	200.00		131.37	0	16.49	17.49
11-27-31	Centredale Bailey St. Barn	Let			200.00	0	0	0	200.00		39.55	24.70	2.78	5.78
5-11-33	Oliver Fleming	Let/Bonds			2500.00	0	0	0	2500.00		175.47	175.47	0	3500.00
5-11-33	Oliver Fleming	Bonds			2500.00	0	0	0	2500.00		175.47	175.47	0	3500.00
12-6-34	Mary L. Wakeman	Let			150.00	0	0	0	150.00		13.64	24.70	17.99	16.79
1-27-42	William K. Cockrane	Let			200.00	0	0	0	200.00		31.16	24.70	25.00	45.00
1-27-42	Miriam G. Andrews	Let			500.00	0	0	0	500.00		139.35	24.70	16.00	21.00
12-13-47	Annie F. Crane	Let			200.00	0	0	0	200.00		29.56	24.70	22.00	42.00
7-13-49	Alice E. Brown	Let			500.00	0	0	0	500.00		192.27	0	243.12	293.12
12-12-55	Newell W. Henley	Let			500.00	0	0	0	500.00		170.16	0	2,104.61	2604.61
12-14-55	George J. Curtis	Let			300.00	0	0	0	300.00		66.80	0	718.49	1018.49
5-25-56	Whittier	Let			300.00	0	0	0	300.00		52.36	24.70	472.13	772.13
9-15-56	Sanborn	Let			300.00	0	0	0	300.00		23.70	24.70	136.65	336.65
3-4-57	Laura G. Wadleigh	Let			500.00	0	0	0	500.00		152.42	0	1892.68	2392.68
4-2-58	Herbert M. Greene	Let			300.00	0	0	0	300.00		66.74	24.70	642.81	942.81
5-2-60	Berttram T. Januvin	Let			200.00	0	0	0	200.00		29.46	24.70	219.85	419.85
8-27-61	Austin D. Frost	Let			300.00	0	0	0	300.00		65.12	24.70	668.22	968.22
10-14-63	Clarissa D. Walker	Let			250.00	0	0	0	250.00		34.71	24.70	254.49	504.49
12-6-63	George Clifford Henley	Bonds			5000.00	0	0	0	5000.00		350.33	350.33	0	5000.00
2-26-67	Francis W. Brown	Let			400.00	0	0	0	400.00		126.32	0	1526.10	1926.10
8-7-67	Lillian H. Januvin	Let			200.00	0	0	0	200.00		12.65	24.70	59.60	259.60
7-14-69	Sherman	Let			200.00	0	0	0	200.00		19.78	24.70	76.70	276.70
7-22-69	Parson	Let			200.00	0	0	0	200.00		19.78	24.70	76.70	276.70
	Page 1 Totals				15800.00	0	0	0	15800.00		2115.40	1048.37	15452.64	31,252.64

Report of The Trust Funds of The City or Town of Hampton Falls

on December 31, 19 91

Page 2 of 2

DATE OF CREATION	NAME OF TRUST FUND List first three trusts invested in a common trust fund	PURPOSE OF TRUST FUND	NOW INVESTED Whether bank deposits, stocks, bonds, etc. (If Common trust, so state)	PRINCIPAL				INCOME			Grand Total of Principal & Income
				Balance Beginning Year	New Funds Created	Cash Gains or (Losses) on Securities	Withdrawals	Balance End Year	Percent	Amount	
4-3-72	Pierre Thomsenette	Lot		300.00	0	0	0	300.00		147.47	347.47
10-16-72	Resumassy Bohem	Boxels		600.00	0	0	0	600.00		43.11	643.11
2-25-74	Edgerly	Lot		500.00	0	0	0	500.00		114.10	614.10
5-5-75	Charles C. Geue	Lot		100.00	0	0	0	100.00		7.02	107.02
8-11-75	Elleanor M. Milburn	Lot		300.00	0	0	0	300.00		35.43	335.43
7-16-77	Mary Jenkins	Lot		300.00	0	0	0	300.00		34.30	334.30
10-23-77	Teppen & Savage	Lot		300.00	0	0	0	300.00		52.04	352.04
1-4-78	Ruth & Lewis Creighton	Lot		300.00	0	0	0	300.00		32.78	332.78
2-12-80	Florence Bateheller	Lot		500.00	0	0	0	500.00		68.90	568.90
5-9-82	Frances J. Rebire	Lot		500.00	0	0	0	500.00		51.42	551.42
11-3-86	Edward Geugh	Lot		300.00	0	0	0	300.00		36.28	336.28
12-25-87	Fire Cap Res Fund	Truck		8800.00	0	0	8800.00	0		1443.32	10243.32
2-25-89	Land Purchase Cap Res	Municipal Land		0	0	0	0	0		0	0
12-24-87	Fire Capital Res Fund	Fire Station		35380.31	0	0	31909.55	3370.76		137.51	36070.45
12-24-87	Fire Capital Res Fund	Fire Equipment		6000.00	0	0	5872.75	127.25		300.79	6300.79
12-24-87	Library Cap Res Fund	Library Expansion		30000.00	3000.00	0	0	33000.00		2727.15	35727.15
12-24-87	Capital Reserve Fund	Conservation Land		20000.00	0	0	0	20000.00		1571.02	21571.02
3-10-88	Ira Pewar	Lot		500.00	0	0	0	500.00		37.58	537.58
3-26-88	Oliver Akerman	Lot		300.00	0	0	0	300.00		25.12	325.12
	Page 2 Totals			183680.31	3000.00	0	125782.30	60888.01		7821.16	205522.65
	Page 1 Totals			151800.00	0	0	0	151800.00		3118.40	154918.40
	Grand Totals			199480.31	3000.00	0	125782.30	76698.01		9939.56	210419.87

EXPENDITURE REPORT

		Unencumbered		
Account		Budget	Expenditures	Balance
4130-101	Elected Officials	7,200	7,200.00	00.00
4130-102	Fulltime Employees	36,500	35,634.85	865.15
4130-103	Parttime Employees	5,100	3,280.90	1,819.10
4130-209	Printing & Pubs	400	445.50	- 45.50
4130-210	Books & Subscriptions	300	787.18	-487.18
4130-211	Dues & Memberships	850	823.71	26.29
4130-212	Education & Training	1,200	1,165.00	35.00
4130-213	Meetings & Conferences	600	190.00	410.00
4130-214	Auto Allowance	400	261.19	138.81
4130-215	Food & Meals	50	5.36	44.64
4130-221	Miscellaneous	0	79.88	- 79.88
4130-223	Equipment-Capital Exp.	0	599.00	-599.00
TOTAL EXECUTIVE		52,600	50,472.57	2,127.43
4140-101	Elected Officials	13,200	13,484.35	-284.35
4140-103	Parttime Employees	1,900	1,868.38	31.62
4140-202	Technical Supplies	125	125.69	.69
4140-209	Printing & Pubs	4,450	2,934.77	1,515.23
4140-210	Books & Subscriptions	60	9.28	50.72
4140-211	Dues & Memberships	30	20.00	10.00
4140-213	Meetings & Conferences	325	519.90	-194.90
4140-214	Auto Allowance	60	31.15	28.85
4140-215	Food & Meals	150	129.06	20.94
4140-216	Advertising	100	74.50	25.50
4140-219	Contract Services	150	150.00	00.00
4140-221	Miscellaneous	350	515.21	-165.21
4140-223	Equipment/Capital Outlay	0	95.00	- 95.00
TOTAL ELECTION & REG.		20,900	19,957.29	942.71
4150-101	Elected Officials	14,100	17,089.43	-2,989.43
4150-103	Parttime Employees	8,000	6,046.79	1,953.21
4150-201	Office Supplies	1,400	1,209.64	190.36
4150-207	Utilities	2,000	2,139.57	- 139.57
4150-208	Equipment Rep & Maint	300	30.00	270.00
4150-209	Printing & Pubs	50	500.23	- 450.23
4150-210	Books & Subscriptions	65	106.00	- 41.00
4150-211	Dues & Memberships	35	15.00	20.00
4150-213	Meetings & Conferences	450	272.86	177.14
4150-214	Auto Allowance	100	00.00	100.00
4150-215	Food & Meals	00	18.00	- 18.00
4150-216	Advertising	100	275.10	- 175.10
4150-217	Postage	1,200	1,499.31	- 299.31
4150-219	Contract Services	15,100	14,547.72	552.28

4150-220	Professional Services	300	478.00	- 178.00
4150-223	Eqpt/Capital Outlay	1,200	2,313.96	-1,113.96
TOTAL FINANCIAL ADMIN		44,400	46,541.61	-2,141.61
4153-220	Professional Serv Gen	6,500	4,673.00	1,827.00
4153-227	Profes Serv Plan Bd	6,500	3,925.61	2,574.39
TOTAL LEGAL EXPENSES		13,000	8,598.61	4,401.39
4155-219	Group Ins.-Other	44,000	42,951.71	1,048.29
TOTAL EMPLOYEES BENEFITS		44,000	42,951.71	1,048.29
4191-103	Parttime Employees	4,600	3,701.63	898.37
4191-201	Office Supplies	100	3.79	96.21
4191-209	Printing & Pubs	2,300	2,382.91	- 82.91
4191-210	Books & Subs	270	183.50	86.50
4191-211	Dues & Memberships	1,230	1,226.00	4.00
4191-212	Education & Training	150	230.00	- 80.00
4191-213	Meetings & Conferences	150	25.00	125.00
4191-214	Auto Expense	250	20.16	229.84
4191-216	Advertising	800	729.19	70.81
4191-217	Postage	800	538.83	261.17
4191-219	Contract Services	6,700	2,236.20	4,463.00
4191-220	Professional Services	5,000	5,062.00	- 62.00
4191-221	Miscellaneous	50	3.10	46.90
TOTAL PLANNING & ZONING		22,400	16,342.31	6,057.69
4194-103	Parttime Employees	1,850	2,328.26	-478.26
4194-202	Technical Supplies	100	403.94	-303.94
4194-203	Const & Maint Sup	200	220.54	- 20.54
4194-207	Utilities	4,000	4,621.36	-621.36
4194-208	Equip Rep & Maint	350	348.75	1.25
4194-214	Auto Allowance	0	9.63	- 9.63
4194-219	Contract Services	4,150	3,782.75	367.25
4194-220	Professional Serv	600	399.42	200.58
4194-221	Miscellaneous	50	00.00	50.00
4194-225	Blgs. Capital Exp	1,100	947.74	152.26
4194-226	Other Capital Exp	100	76.80	23.20
TOTAL GOVERNMENT BUILDING		12,500	13,139.19	-639.19
4195-103	Parttime Employees	175	93.80	81.20
4195-208	Equipment Rep & Maint	50	00.00	50.00
4195-219	Contract Services	2,275	1,654.56	620.44
TOTAL CEMETERIES		2,500	1,748.36	751.64
4196-219	Contract Services	23,100	22,322.31	777.69
TOTAL INSURANCE		23,100	22,322.31	777.69

4199-221	Contingency Fund	5,000	4,400.00	600.00
TOTAL OTHER GEN GOVERN		5,000	4,400.00	600.00
4210-102	Fulltime Employees	68,900	68,818.10	81.90
4210-103	Parttime Employees	26,650	28,400.39	-1,750.39
4210-104	Special Detail	00	90.00	-90.00
4210-201	Office Supplies	500	355.57	144.43
4210-202	Technical Supplies	3,100	2,164.63	935.37
4210-205	Uniforms & Clothing	2,450	2,211.70	238.30
4210-207	Utilities	1,700	2,192.12	-492.12
4210-208	Equipment Rep & Maint	3,500	3,460.15	39.85
4210-209	Printing & Pubs	300	220.25	79.75
4210-210	Books & Subscript	250	363.79	-113.79
4210-211	Dues & Memberships	50	150.00	-100.00
4210-212	Education & Training	2,000	771.48	1,228.52
4210-213	Mtgs & Conf	750	70.00	680.00
4210-214	Auto Allowance	50	200.08	-150.08
4210-216	Advertising	00	64.00	- 64.00
4210-217	Postage	100	130.19	- 30.19
4210-219	Contract Services	900	1,441.04	-541.04
TOTAL POLICE DEPARTMENT		111,200	111,103.49	96.51
4215-219	Contract Services	15,400	12,400.00	3,000.00
TOTAL AMBULANCE		15,400	12,400.00	3,000.00
4220-219	Contract Services	15,000	15,000.00	00.00
TOTAL FIRE DEPARTMENT		15,000	15,000.00	00.00
4240-210	Bldg.Insp.	00	30.00	-30.00
4240-211	Dues & Memberships	120	120.00	00.00
4240-212	Education & Trng	230	00.00	230.00
4240-214	Auto Expense	150	254.01	-104.01
4240-219	Contract Services	7,000	6,902.50	97.50
TOTAL BUILDING INSPECTOR		7,500	7,306.51	193.49
4290-201	Office Supplies	100	00.00	100.00
4290-204	Program Materials	100	00.00	100.00
4290-215	Food & Meals	00	69.61	-69.61
4290-219	Contract Services	300	00.00	300.00
4290-223	Equip Capital Exp	500	00.00	500.00
TOTAL EMERGENCY MANAGEMENT		1,000	69.61	930.39
4299-000	Other Public Safety	0	488.00	-488.00
4299-104	Other Public Safety	2,000	5,287.32	-3,287.32
4299-206	Fuels	6,000	3,640.15	2,359.85
4299-220	Professional Serv	00	118.34	-118.34
4299-223	Equipment Cap Exp	5,500	2,362.00	3,138.00
TOTAL OTHER PUBLIC SAFETY		13,500	11,895.81	1,604.19

4312-101	Elected Officials	4,800	6,506.89	-1,786.89
4312-103	Parttime Employees	9,500	10,721.40	-1,221.40
4312-202	Technical Supplies	00	12.25	- 12.25
4312-203	Const & Maint Sup	53,750	56,441.38	-2,691.38
4312-207	Utilities	1,400	1,162.02	237.98
4312-211	Dues & Mbrshps	00	20.00	-20.00
4312-218	Rent	40,000	54,104.00	-14,204.00
4312-219	Contract Services	5,550	3,042.08	2,507.92
4312-223	Equip Cap Exp	00	14.19	-14.19
TOTAL HIGHWAY DEPARTMENT		115,000	132,204.21	- 17,204.21
4316-207	Utilities	2,100	1,831.58	268.42
TOTAL STREET LIGHTING		2,100	1,831.58	268.42
4321-211	Dues & Membrshp	250	250.00	00.00
4321-220	Professional Services	00	37.98	-37.98
TOTAL ADMIN. SANITATION		250	287.98	-37.98
4323-209	Printing & Pubs	400	535.25	-135.25
4323-217	Postage	200	00.00	200.00
4323-219	Contract Services	68,800	64,478.19	4,321.81
TOTAL SOLID WASTE COLLECT		69,400	65,013.44	4,386.56
4324-103	Parttime Employees	1,500	1,772.15	-272.15
4324-206	Fuel	200	00.00	200.00
4324-209	Printing & Pubs	00	150.00	-150.00
4324-219	Contract Services	38,800	35,972.08	2,827.92
TOTAL SOLID WASTE DISPOSAL		40,500	37,894.23	2,605.77
4411-103	Parttime Employees	950	157.62	792.38
4411-214	Auto Allowance	150	2.40	147.60
TOTAL HEALTH DEPARTMENT		1,100	160.02	939.98
4414-219	Contract Services	12,100	11,598.38	501.62
4414-220	Dog Damages	00	150.00	-150.00
TOTAL PEST CONTROL		12,100	11,748.38	351.62
4415-220	Professional Serv	7,195	7,185.10	9.90
TOTAL HEALTH AGENCIES		7,195	7,185.10	9.90
4444-206	Fuel	250	00.00	250.00
4444-207	Utilities	250	00.00	250.00
4444-211	Welfare-Dues & Mbrshp	00	25.00	-25.00
4444-215	Food & Meals	50	00.00	50.00
4444-218	Rent	1,250	1,495.00	-245.00
4444-221	Miscellaneous	200	131.69	68.31
TOTAL WELFARE		2,000	1,651.69	348.31

4520-203	Const/Maint Supply	200	186.00	14.00
4520-219	Contract Serv	1,950	1,280.00	670.00
4520-220	Professional Serv	750	750.00	00.00
4520-226	Other Capital Outlay	600	00.00	600.00
TOTAL PARKS & RECREATION		3,500	2,216.00	1,284.00
4550-103	Parttime Employees	20,820	20,715.39	104.61
4550-219	Contract Serv	15,080	15,030.04	-.04
TOTAL LIBRARY		35,900	35,795.43	104.57
4583-219	Contract Services	400	284.50	115.50
TOTAL PATRIOTIC PURPOSES		400	284.50	115.50
4611-204	Program Materials	200	00.00	200.00
4611-209	Printing & Pubs	0	4.45	-4.45
4611-211	Dues & Mbrshps	125	125.00	00.00
4611-213	Meetings & Confs	50	00.00	50.00
4611-214	Auto Allowance	25	00.00	25.00
47611-221	Miscellaneous	0	270.55	-270.55
TOTAL CONSERVATION		400	400.00	00.00
4711-003	Pymnt-Prin on Bonds	25,000	25,000.00	00.00
TOTAL PRINCIPLE LONG TERM		25,000	25,000.00	00.00
4721-001	Interest-Bonds	2,785	2,785.00	00.00
TOTAL INTEREST-BONDS		2,785	2,785.00	00.00
4723-220	Prof. Serv. TANs	27,000	15,280.00	11,720.00
TOTAL INTEREST-TAX/NOTES		27,000	15,280.00	11,720.00
4909-001	Art 9/91 Sfty Bldg	595,000	239,226.09	355,773.91
4909-002	Art 12/91 Fire Trk	120,000	00.00	120,000.00
4909-003	Art 13/91 Fire Equip	7,500	00.00	7,500.00
4909-004	Art 17/91 Rstr Tn Rec	1,000	991.00	9.00
4909-005	Art 18/91 Mcroflm Rec	1,500	1,275.46	224.54
4909-006	Art 19/91 Plc Crsr	16,300	16,138.00	162.00
4909-007	Art 22/91 Emrg Mgmt	20,000	00.00	20,000.00
TOTAL OTHER CAP PRJCTS		761,300	257,630.55	503,669.45
4914-001	Art 11 Fr Trk Fnd	24,000	00.00	00.00
4914-002	Art 21 Lib Bldg Fnd	3,000	3,000.00	00.00
TOTAL TRANSFERS TO CAPITA		27,000	3,000.00	00.00
Unclassified		0	4,928.24	-4,928.24
TOTAL UNCLASSIFIED		0	4,928.24	-4,928.24
TOTAL 1991 TOWN EXPENSES		1,536,930	989,545.73	547,384.27

ENCUMBERED ARTICLES
1989 - 1990

Account		Budget	Expenditures	Balance
4909-992	Enc 24/90 Rsc Vhcl	15,000	15,000.00	00.00
4909-993	Art 23/89 Dry Hyd	5,000	00.00	5,000.00
4909-998	Enc 15/89 Mun Cplx	92	92.00	00.00
TOTAL ENCUMBERED ARTICLES		20,092	15,092.00	5,000.00

OTHER EXPENSES

Account		Budget	Expenditures	Balance
4711-002	Payment-Tax Ant. Notes	0	525,000.00	-525,000.00
TOTAL TAX ANTICIPATION NOTES		0	525,000.00	-525,000.00
4712-001	Txs Bought by Twn	0	283,541.14	-283,541.14
4712-002	Refunds & Rebates	0	5,203.79	-5,203.79
TOTAL TAXES BOUGHT BY TOWN		0	288,744.93	-288,744.93
4931-000	Pmts to Rkghm Cty	0	146,133.00	-146,133.00
TOTAL PAYMENTS TO RKGHM CTY		0	146,133.00	-146,133.00
4933-000	Pmts to Schl Dist	0	1,852,417.00	-1,852,417.00
TOTAL PAYMENTS TO SCHL DIST		0	1,852,417.00	-1,852,417.00
4939-000	Pymts St Mar.Lic.Fees	0	1,630.50	-1,630.50
4939-001	Pmts St VitRecSrchFees	0	96.00	-96.00
TOTAL PAYMENTS TO STATE		0	1,726.50	-1,726.50
TOTAL OTHER EXPENSES		0	2,814,021.43	-2,814,021.43
TOTAL ALL FUNDS		1,557,022	3,818,659.16	-2,261,637.16

AMBULANCE REPORT

MONTH	MUTUAL AID	EMERGENCY TRANSPORTS	NON- EMERGENCY TRANSPORTS	TOTAL TRANSPORTS	INADEQUATE RESPONSE TIME
Jan	0	7	0	7	1
Feb.	1	3	0	3	0
Mar.	0	2	1	3	0
April	0	2	0	2	0
May	1	5	0	5	0
June	2	4	0	4	0
July	0	8	1	9	0
Aug.	1	4	3	7	0
Sept.	0	4	0	4	0
Oct.	1	2	0	2	0
Nov.	0	4	1	5	0
Dec.	<u>1</u>	<u>4</u>	<u>0</u>	<u>4</u>	<u>0</u>
TOTAL	7	49	6	55	1

SCHOOL REPORT
FOR
TOWN OF HAMPTON FALLS
1990-91

SCHOOL DISTRICT OFFICERS

SCHOOL BOARD

Charles P. Graham
Deborah G. Levinson
Paul A. Nason

Term Expires 1993
Term Expires 1994
Term Expires 1992

SUPERINTENDENT OF SCHOOLS

James H. Weiss, B.A., M.Ed., Ed.D.

ASSISTANT SUPERINTENDENT

Leon R. Worthley, B.S., M.S.

ASSISTANT SUPERINTENDENT

Fred Engelbach, B.A., B.C.E., M.S.

PRINCIPAL

Mary Lyster, B.A., M.Ed., C.A.G.S.

MODERATOR

J. Timothy Samway

CLERK

Holly E. Knowles

TREASURER

Frederick E. Wilde

AUDITORS

Carri, Plodzik, and Sanderson
Concord, New Hampshire

CERTIFICATE

This is to certify that the information contained in this report was taken from the official records. The information is complete and correct to the best of our knowledge and belief.

James H. Weiss, Ed.D.
Superintendent of Schools

Paul A. Nason, Chairman
Charles P. Graham
Deborah G. Levinson

School Board

February 1992

Hampton Falls School District
March 7, 1991

The meeting was opened by the Moderator, J. Timothy Samway, at 7:35 p.m. He reminded those present that there is no smoking in the gymnasium or anywhere else in the school building. Mr. Samway mentioned that handouts (warrant and budget information) were available for anyone who did not already have them.

The following Lincoln Akerman School students led those present in the salute to the flag:

Jeff Jassmond, grade 8, one of the top ten scorers at the regional Math Counts (LAS team placed 4th); Lis Harvey, grade 8, winner of the LAS National Geographic Geography Bee; Ryan Hambleton, grade 8, winner of the LAS National Spelling Bee. Two other students were not present but deserve recognition: Chad Connors, grade 7, runner-up in the LAS National Geographic Geography Bee; Lorinda Champagne, grade 7, runner-up in the LAS National Spelling Bee.

Mr. Samway introduced himself as the School Moderator. He continued to introduce School Board members: Chairwoman Charlyn Brown, Charles Graham, and Paul Nason along with School Clerk, Holly Knowles.

He also introduced: Mr. Richard Sanborn, Assistant LAS Principal; Mr. Fred Englebach, Assistant Superintendent of Business and Finances; Mr. Leon Worthley, Assistant Superintendent of Curriculum; Dr. James Weiss, Superintendent of Schools; Mrs. Mary Lyster, LAS Principal; Mrs. Gloria Titone, Hampton Falls' representative to the Winnacunnet School Board; Mr. Frederick Wilde, School Treasurer; and Mr. Robert Casassa, School Counsel.

Mr. Samway said that as has been the custom, the SAU staff, legal council, and the principal, assistant principal, etc., would be allowed to participate in the meeting. He also acknowledged the presence of some staff and faculty members of LAS and said that they were welcome to ask questions.

Mr. Samway mentioned that he had appointed Mr. Mark Coellner to act as Assistant Moderator. The moderator also said that there would be one seating section for voters and non voters. However, he reminded the residents that only registered voters could vote. If there were any close or contested voice votes, he would separate the sections.

Moderator Samway announced that town elections would be held on Tuesday, March 12th, at town hall and that voting would take place between 9 a.m. - 7 p.m. (new hours). He urged registered voters to go to the polls and vote. He informed those present that they could obtain an absentee ballot from the town clerk on Monday if they would not be able to get to the polls on Tuesday. Mr. Paul Nason urged everyone to attend the Winnacunnet meeting on Wednesday, March 20th, at 7:30 p.m. at the high school.

Moderator Samway told those present that Article 21, which was passed from last years town warrant, would be in effect tonight and hoped that it would be adopted for future meetings:

“Motion by Grace Perkins to see if the Town will vote to make it mandatory that microphones be used at all Town of Hampton Falls public meetings and hearings held in the main hall of the Town Hall and any other large room, auditorium, or gymnasium. Also that two microphones be placed on the floor and at least two at the presiding table, seconded by Francis Ferreira, Jr. Passed.”

Mr. Samway informed those present that the School Warrants had been properly posted and were available for anyone who wished to inspect them but that he would waive reading them unless he had a specific request to do so, which he did not.

Mr. Samway stated that the budget would be discussed by account number and then the bottom line number would be voted on. He then read the following rules:

1. Once an article taken up in the budget or in the warrant is finished, no further action may be taken on it with the exception of one reconsideration in case of error or misunderstanding. A request for reconsideration must be made in a timely manner.
2. There will be a limit of 2 amendments to any article or any motion or part of a specific article.
3. Any lengthy motion shall be submitted to the Moderator in writing.
4. The Moderator will recognize first a sponsor of any article or item in the warrant.
5. All speakers must be recognized by the Moderator and address their remarks through the Chair.
6. All speakers clearly state their name for the clerk to record.

Charlyn Brown introduced Paul Nason who reviewed the handout, Educationgram, which he explained listed additional information needed for making decisions about the budget. The Educationgram included the following pages: 1991/92 Budget Highlights, , Budget as Published in Town Report, Staff Restructuring Plan, bar graph on Dollars Raised by Taxes for LAS, WHS, and Town Assessments, Dollars Raised by Taxes, circle graph on Percentage Breakdown of Proposed Budget, What the Major Increases Are, Where the Increases Occurred, Hampton Falls School District Budget Vs. Inflation, 1989/90 Cost Per Pupil by N.H. Elementary School District Data, and Budget as Revised Due to Retirement Reduction,

Article 1 - Charles Graham moved that the District vote to authorize the Hampton Falls School Board to accept State and/or Federal grants and/or gifts for the Hampton Falls School District. Seconded by Charlyn Brown. Passed.

Article 2 - Charlyn Brown moved that the District raise and appropriate the sum of \$1,494,144 for the support of schools, including approval and funding of cost items in the 1991-92 Collective Bargaining Agreements with teachers and support personnel, for the salaries of School Officials and Agents, and for the payment of statutory obligations of the District.

Seconded by Paul Nason.

The dollar amount I stated is \$18,457 less than the amount indicated on your budget summary. The reduction is in the retirement line item, Account #7000-220. The revised amount for this account is \$11,001. The reason for the revision is that a bill has been passed in the State legislature. This bill reduces rates which were previously announced by the Retirement System to lower rates.

A point of order was raised by Mr. DeWitt and Mr. Bohm. Both said that they did not think that it was proper to go over the budget if there was a motion on the floor. Mr. Samway said that the point was well taken and he agreed with them; however, Mrs. Brown, as Chairman, had insisted that the school board be allowed to make the motion that had the final budget number as part of the motion. Mr. Samway said that he would go along with her request, but allow any motion on any line item to be made from the floor. Any changes that were voted on by line would be made before the final vote. The moderator assured Mr. DeWitt and Mr. Bohm that he would keep track of any changes that were voted and also said that the final motion would be repeated to avoid any challenges.

Citizen Nathaniel Lyon wanted to know if Hampton Falls refused to recognize the contract presented, what would the ramifications be? Robert Casassa, Counsel, responded by stating that the town is obligated to honor the collective bargaining agreement but that adjustments can be made off the overall number.

The meeting continued by going through the school warrant section by section.

1100 Series - Charlyn Brown explained Total Regular Instruction (\$501,808)

Anthony Smoker asked if the salaries were fixed. Mrs. Brown said the bottom line number could be reduced.

1200 Series - Paul Nason explained Total Special Education (\$50,184)

Ralph Foster asked questions regarding the one proposed full-time councilor as compared to two part-time councilors last year. Dr. Weiss explained this is the way "to get better service that is most cost effective." The benefits, he stated, are the exact cost of Blue Cross plus 10% for other benefits.

Gloria Titone asked why the 1200-560 Tuition figure is up and down. Mary Lyster explained that these figures are based on the actual number of students anticipated each year.

1435 Series - Charles Graham explained Total Student Activities (\$17,529)

John Irish asked Mr. Graham to list the supplies included in 1435-610 which he did.

1600 Series - Charles Graham explained the Total Adult Education (\$1,700) Mr. Graham said that the school could be opened to more adult programs and be used more by the community in the future. No questions.

2120 Series - Paul Nason explained the Total Salaries - Guidance (\$40,377)

Frederick Wilde asked if the 2 full time and one part-time positions in this area are all necessary. Dr. Weiss explained that they are indeed necessary because they are all separate and different positions.

2130 Series - Paul Nason explained the Total Health (\$27,208)

William Kenney asked how many hours per day the school nurse worked. Mary Lyster answered by stating that the nurse comes in at 9:30 and stays until the close of school each day.

2150 Series - Charlyn Brown explained Total Speech (\$14,639) No Questions.

2210 Series - Charlyn Brown explained the Total Improvement of Instruction (\$8,391)

The Irishes questioned the cost for channel 11 and were told that the figure is for instructional materials per pupil.

2220 Series - Charles Graham explained Total Educational Media (\$14,808)
No questions.

2310 Series - Charles Graham explained Total Board of Education (\$13,039)
No questions.

2320 Series - Charles Graham explained Total SAU Expenses (\$24,665)

Dr. Weiss explained that 22 members from Hampton Falls inclusive and surrounding towns comprise the Joint Board that meets two times a year, sometimes three, to put together the SAU budget and conduct SAU-wide business. Public hearings are held. Hampton Falls percentage of the SAU expenses is .037 or 3.7%

2400 Series - Charles Graham explained Total School Administration (\$78,948)

He explained 2400-111 is 2 salaries (assistant principal and principal) No questions.

2542 Series - Charlyn Brown explained Total Buildings (\$140,966) No questions.

2543 Series - Charlyn Brown explained Total Sites (\$4,680) No questions.

2555 Series - Charlyn Brown explained Total Transportation (\$49,965) No questions.

7000 Series - Paul Nason explained Total Fixed Changes (\$197,778 changed to \$179,321 (correct figure) because 7000-220 Retirement was reduced from \$29,458 to \$11,001 (correct figure)

Lengthy discussion continued regarding 7000-211 Blue Cross/Blue Shield because the figure was so high (\$92,896) and because of the 100% single coverage and 95% family coverage. John English asked why the Blue Cross/Blue Shield couldn't be tabled. Nathaniel Lyon asked if this issue could go back to negotiations but was told it was a "done deal" this year. Allan Levinson questioned the sequence of events that lead up to the approval of this figure saying that the people should have been able to have been involved sooner.

The School Board told the public that they heard the message the people were saying and that another year they would certainly take this message into consideration.

5100 Series - Paul Nason explained Total Debt Service (\$263,260) No questions.

2560 Series - Paul Nason explained Total School Lunch (\$62,656) No questions.

Page A-31 in the blue School Warrant - Charlyn Brown reviewed the Revenues and Credits available to Reduce School Taxes and told those present to correct the Total Revenues & District Assessment figure (School Board's Budget 1991-920 column) of \$1,512,601 to the correct figure of \$1,494,144.

Mr. Smoker asked if a paper ballot is permissible. Mr. Samway said yes, it is permissible if the proper number of voters request a ballot vote. He said that he would read the procedure if requested. The moderator also said that the clerk and the supervisor of the checklist were prepared to handle a ballot vote if necessary - the ballots were here, the updated checklist and the ballot box. However, Mr. Samway said that he did not think that a ballot vote was necessary and hoped that the people would not have one. The moderator then said that if there were no requests or further discussions regarding the type of vote, he would call for a show of hands. The motion was reread by Mrs. Brown (Article 2), seconded by Paul Nason, and passed as read.

Article 3 - Paul Nason moved that the District accept the reports of Agents, Auditors, Committees or Officers chosen. Seconded by Charlyn Brown. Motion passed.

Article 4 - To transact any other business that may legally come before said meeting. Mr. Samway recognized Francis Ferreira, Jr. who read the following resolution:

Whereas the Winnacunnet High School Girls' Basketball team will be competing for the State Championship,

And whereas the coaching staff has definite Hampton Falls ties: one, Ed Beattie, a resident; and one, Paul Whitmore, a teacher at Lincoln Akerman,

And whereas some members of the team are Hampton Falls students,

Now Therefore, the citizens of Hampton Falls, in school district meeting assembled, do hereby extend best wishes and support to the Winnacunnet Girls' Basketball team in the State contest to be held this Saturday, March 9th, at 1 p.m. in Derry.

Mr. Samway then recognized Tom Beeler who congratulated the School Board and all those involved in keeping the budget to a 2% increase.

Mr. Samway recognized former Police Chief Andrew Christie upon the occasion of his birthday.

Mr. Samway also mentioned that the two School Board candidates, Charlyn Brown and Deborah Levinson, were both present if anyone wanted to speak to them or ask them questions.

The Town Clerk counted approximately 70 voting residents and 15 non voters in attendance.

There being no other business Francis Ferreira, Jr. motioned for adjournment. Seconded by Betty Merrill. Passed.

The moderator declared the meeting closed at 10:03 p.m.

A true record of the meeting

Holly Knowles
School Clerk

HAMPTON FALLS SCHOOL DISTRICT

The results of the school elections on March 12, 1991 are as follows:

SCHOOL BOARD MEMBER FOR 3 YEARS

Charlyn E. Brown	168
Deborah Levinson*	203

SCHOOL MODERATOR FOR 1 YEAR

J. Timothy Samway*	332
Scattered	3

SCHOOL TREASURER FOR 1 YEAR

Frederick E. Wilde*	351
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SCHOOL CLERK FOR 1 YEAR

Holly E. Knowles*	359
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the School Board
Hampton Falls School District
Hampton Falls, New Hampshire

We have audited the accompanying general purpose financial statements of the Hampton Falls School District and the individual fund financial statements of the School District as of and for the year ended June 30, 1991, as listed in the table of contents. These financial statements are the responsibility of the School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Hampton Falls School District at June 30, 1991, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the School District at June 30, 1991, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

*Plodzick & Sanderson
Professional Association*

August 15, 1991

Plodzik & Sanderson
Professional Association
accountants & auditors

Stephen D. Plodzik, PA
Robert E. Sanderson, PA
Paul J. Merriam, Jr., CPA
Edward T. Perry, CPA

Armand G. Marciano, CPA
Tamar M.L. Maynard, CPA
James A. Sojka, CPA
John C. Smith, CPA

August 15, 1991

To the Members of the School Board,
Superintendent of Schools and the Business Administrator
Hampton Falls School District
Hampton Falls, New Hampshire

We have audited the financial statements of the Hampton Falls School District for the year ended June 30, 1991 and have issued our report thereon dated August 15, 1991. In connection with our audit, we reviewed and tested the School District's systems of internal accounting control and operating procedures to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. The purpose of our review of these systems was not to express an opinion on internal accounting control, and it would not necessarily disclose all weaknesses in the system.

In the following paragraphs, we present our comments and recommendations for improving specific aspects of the School District's systems and procedures. We also refer you to the Appendix to this letter which explains the purpose of our review, its limitations, and the professional standards involved.

GENERAL

Typically, a report of this type places a greater emphasis on findings of a critical nature. Therefore, to put our comments and recommendations in proper perspective, it should be noted that the weaknesses observed are not necessarily the result of poor management. Oftentimes, they are due to factors outside the control of the School District's personnel, such as organizational restrictions, budgetary limitations, or inadequate software systems. We have noted many positive aspects of the School District's financial management and procedures which are not set forth in this report.

LINCOLN-ACKERMAN SCHOOL STUDENT ACTIVITIES FUND

As in the past year, we noted several weaknesses in the accounting for the Student Activities Fund of the Lincoln-Ackerman School. We have met with the bookkeeper of this fund, as well as the school principal, and are confident that the following matters will be addressed in 1991-92.

The detailed monthly summaries of all accounts and their activity did not reconcile to the checkbook at the end of each month. It is imperative that

HAMPTON FALLS SCHOOL DISTRICT

LETTER OF COMMENTS AND RECOMMENDATIONS

JUNE 30, 1991

these amounts be reconciled and a copy of the account summary be submitted to the District office each month.

There are still deficits which need to be resolved. The 8th grade class of 1990 left a deficit of \$1,337, of which \$563 remains to be made up, along with an unclassified deficit of \$677. Therefore, the total fund deficit which is reported as unclassified in the financial report at June 30, 1991 is \$1,240. Management needs to find a way to make up this deficit. The principal has indicated that this will be accomplished during 1991-92, and that procedures will be in place to ensure that no overdrafts occur in the future.

GENERAL FIXED ASSETS

In order to comply with generally accepted accounting principles, the District should maintain a complete and detailed record of its general fixed assets valued at historical cost. In keeping with the practice followed by most other school districts in New Hampshire, such records are not maintained. We recommend that the District give future consideration to establishing a system for maintaining appropriate records of its investment in fixed assets.

In closing, we would like to express our appreciation to those persons whose cooperation and assistance have helped us to achieve efficiencies in completing our audit.

After you have reviewed our report, we would be pleased to meet with you to discuss any questions that you might have.

Very truly yours,

Charles R. Sanderson
Professional Association

REPORT FROM THE SUPERINTENDENT OF SCHOOLS

It is indeed a pleasure for me to submit this 1991 Superintendent's Annual Report for the Hampton Falls School District. The Lincoln Akerman School under the direction of Principal Mary Lyster continues to offer the community's students an excellent education in a caring and challenging environment. Both the School Board and the staff have been extremely busy during 1991.

The Hampton Falls School Board spent many hours this year reviewing and updating its policy book. This process, while time consuming, affords an opportunity for the Board and Administration to keep abreast of the numerous legal and procedural issues which develop during the year. The Board also spent time reviewing the curriculum of the school with presentations on Science, Mathematics, and Language Arts. The Board's long-range planning activity also went forward during the year with the formation of the E³ (Exploring Excellence in Education) Committee. After surveying the community, the E³ Committee developed action plans in three areas: music, foreign language and kindergarten.

Lincoln Akerman remains an active exciting place with visits this year from NASA's Spacemobile and author Lois Lowry as well as a long-term internship by Japanese teacher Kiyomi Hama. Students participated in a PTO sponsored Dinner Theater in the Spring and utilized puppets for a truly outstanding Christmas Program. They also went throughout the community for a special caroling trip at holiday time. Thanks to the efforts of the PTO, students can now be involved in additional educational experiences in the Challenge Room. Principal Lyster has also brought her own personal touches to Lincoln Akerman School with bears everywhere, music and news in the halls and "new" sitting areas for students in quiet places.

The faculty and staff of Lincoln Akerman School were extremely active this year participating in a series of cooperative learning workshops led by Wende Brock and targeting attention on the SAU-wide curriculum focus of mathematics. Long time grade four teacher Doris Finnigan announced her retirement, and staff members were afforded the opportunity to participate in a mini-sabbatical program. A new teacher evaluation process and set of forms was also implemented this year.

The physical plant of Lincoln Akerman remains in excellent shape thanks to the custodial staff and community volunteers. The entire gymnasium was repainted by Sandy Kennon and is bright and cheerful once again. Hurricane Bob visited the area this Fall with only minimal damage. It also afforded the

School District an opportunity to work closely with the Town as the building was used as an emergency shelter during the storm.

The Hampton Falls School District continues to prosper and grow educationally in spite of difficult economic times. In large measure, this growth is due to the efforts of Principal Lyster and her staff. Lincoln Akerman is fortunate to have such a dedicated group of educators, and I can only see further growth in years to come.

Respectfully submitted,

James H. Weiss, Ed.D.
Superintendent of Schools

Hampton Falls School District

Value of Publicly Owned School Buildings with Contents

\$ 3,740,000

BALANCE SHEET
June 30, 1991

	<u>General</u>	<u>Food Service</u>
<u>ASSETS</u>		
Cash	\$68,804.85	\$ 312.55
Interfund Receivables	304.67	
Intergovernmental Receivables	80.16	268.00
Other Receivables	447.06	1,218.65
TOTAL ASSETS	<u>\$69,636.74</u>	<u>\$1,799.20</u>
<u>LIABILITIES AND FUND EQUITY</u>		
Interfund Payables		\$1,572.36
Other Payables	6,835.39	
Accrued Expenses	125.85	
TOTAL LIABILITIES	<u>\$ 6,961.24</u>	<u>\$1,572.36</u>
Reserve for Encumbrances	\$ 1,371.00	
Unreserved Fund Balance	61,304.50	\$ 226.84
TOTAL FUND EQUITY	<u>\$62,675.50</u>	<u>\$ 226.84</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$69,636.74</u>	<u>\$1,799.20</u>

STATEMENT OF REVENUES
For the Fiscal Year Ended June 30, 1991

	<u>General</u>	<u>Food Service</u>
<u>Revenue from Local Sources</u>		
<u>Taxes</u>		
Current Appropriation	\$1,362,031.00	
Tuition	720.00	
Other LEA's Within New Hampshire		
Other Revenue from Local Sources	7,701.16	
Earnings on Investments		
Food Service		\$35,391.64
Rentals	4,800.00	
Other Local Revenue	195.38	
<u>Revenue from State Sources</u>		
<u>Restricted Grants-In-Aid</u>		
School Building Aid	33,000.00	
Child Nutrition		1,091.00
Other		
Gas Tax Refunds	92.09	
<u>Revenue from Federal Sources</u>		
<u>Restricted Grants-In-Aid from</u>		
the Federal Government Through		
the State		4,092.00
Child Nutrition Programs		
<u>Other Sources</u>		
<u>Fund Transfers</u>		
Transfer from General Fund		17,000.00
<u>Total Revenues</u>	<u>\$1,408,539.63</u>	<u>\$57,574.64</u>

GENERAL FUND: STATEMENT OF EXPENDITURES - Elementary
For the Year Ended June 30, 1991

	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300 400, 500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
Instruction							
Regular Education Programs	438,605.00	94,026.57	5,486.21	34,959.29	3,683.56		576,760.63
Special Education Programs	36,092.90	8,631.09	30,288.34	1,116.00			76,128.33
Other Instructional Programs	11,205.00	1,438.52	2,050.00	2,789.18			17,482.70
Supporting Services							
Pupils							
Guidance	19,653.10	4,315.50		521.65			24,490.25
Health	23,126.00	5,754.06	1,108.00	554.17			30,542.23
Speech Pathology & Audiology	14,002.00	2,877.03		127.70			17,006.73
Instructional							
Improvement of Instruction							
Educational Media	11,965.00	915.33	6,665.18	630.49			7,295.67
			381.20	1,806.12			15,067.65
General Administration							
School Board	6,960.00		3,347.72			3,783.98	14,091.70
Office of the Superintendent			29,346.00				29,346.00
School Administration	62,731.00	14,385.14	7,880.14	1,622.17	71.49	838.94	87,528.88
Business							
Operation & Maint. of Plant	51,925.04	11,508.11	45,272.33	43,123.31			151,828.79
Pupil Transportation			47,464.11				47,464.11
Total	676,265.04	143,851.35	179,289.23	87,250.08	3,755.05	4,622.92	1,095,033.67

GENERAL FUND: STATEMENT OF EXPENDITURES - District Wide
For the Year Ended June 30, 1991

FUNCTION	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300 400,500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
Facilities Acquisition and Construction			17,600.00				17,600.00
Other Outlays							
Debt Service						265,012.50	265,012.50
Fund Transfers							
Transfer to Food Service Fund						17,000.00	17,000.00
Total District Wide			17,600.00			282,012.50	299,612.50
TOTAL GENERAL FUND	676,265.04	143,851.35	196,889.23	87,250.08	3,755.05	286,635.42	1,394,646.17

FOOD SERVICE FUND
Statement of Expenditures for the Year Ended June 30, 1991

FUNCTION/INSTRUCTIONAL ORGANIZATION	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	100	200	300	600	700	800	
	Salaries	Employee Benefits	Purchased Services	Supplies	Property	Other	Total
Food Service							
Elementary	32,377.57		494.14	24,698.07			57,569.78
Total Food Service Fund	32,377.57		494.14	24,698.07			57,569.78

STATEMENT OF ANALYSIS OF CHANGES IN FUND EQUITY
For the Year Ended June 30, 1991

	<u>General</u>	<u>Food Service</u>
Fund Equity, July 1, 1990	\$ 48,782.04	\$ 221.98
<u>Additions:</u>		
Revenue	1,408,539.63	57,574.64
Total Additions	1,408,539.63	57,574.64
<u>Deletions:</u>		
Expenditures	1,394,646.17	57,569.78
Total Deletions	1,394,646.17	57,569.78
Fund Equity, June 30, 1991	62,675.50	226.84

SCHEDULE OF BONDS AND NOTES
June 30, 1991

PROJECT NAME	Addition	Total
Bonds/Notes Outstanding, July 1, 1990	\$2,190,000.00	\$2,190,000.00
Less Bonds/Notes Retired During Year	110,000.00	110,000.00
Bonds/Notes Outstanding, June 30, 1991	\$2,080,000.00	\$2,080,000.00

HAMPTON FALLS SCHOOL DISTRICT SEMI-ANNUAL DEBT SERVICE SCHEDULE

<u>PERIOD ENDING</u>	<u>PRINCIPAL</u>	<u>ANNUAL RATE</u>	<u>INTEREST</u>	<u>TOTAL</u>
1-15-92	0.00		72,376.25	72,376.25
7-15-92	125,000.00	6.300	72,376.25	197,376.25
1-15-93	0.00		68,438.75	68,438.75
7-15-93	130,000.00	6.600	68,438.75	198,438.75
1-15-94	0.00		64,148.75	64,148.75
7-15-94	140,000.00	6.800	64,148.75	204,148.75
1-15-95	0.00		59,388.75	59,388.75
7-15-95	150,000.00	6.950	59,388.75	209,388.75
1-15-96	0.00		54,176.25	54,176.25
7-15-96	160,000.00	7.050	54,176.25	214,176.25
1-15-97	0.00		48,536.25	48,536.25
7-15-97	175,000.00	7.250	48,536.25	223,536.25
1-15-98	0.00		42,192.50	42,192.50
7-15-98	185,000.00	7.400	42,192.50	227,192.50
1-15-99	0.00		35,347.50	35,347.50
7-15-99	200,000.00	7.550	35,347.50	235,347.50
1-15-00	0.00		27,797.50	27,797.50
7-15-00	215,000.00	7.750	27,797.50	242,797.50
1-15-01	0.00		19,466.25	19,466.25
7-15-01	235,000.00	7.950	19,466.25	254,466.25
1-15-02	0.00		10,125.00	10,125.00
7-15-02	250,000.00	8.100	10,125.00	260,125.00
TOTAL	1,965,000.00		1,003,987.50	2,968,987.50

1991-92
SALARY SHARES OF
SUPERINTENDENT AND ASSISTANT SUPERINTENDENTS

	<u>Superintendent</u>	<u>Assistant Superintendent</u>	<u>Assistant Superintendent</u>
Hampton	\$ 18,522.00	\$ 14,509.91	\$ 13,098.46
Hampton Falls	2,454.90	1,923.14	1,736.07
North Hampton	6,387.15	5,003.62	4,516.89
Seabrook	22,321.95	17,486.74	15,785.72
South Hampton	1,293.60	1,013.39	914.81
Winnacunnet	22,520.40	17,642.20	15,926.05
	<hr/>	<hr/>	<hr/>
	\$ 73,500.00	\$ 57,579.00	\$ 51,978.00

The figures listed above show the salaries and the proportionate share paid by each School District in School Administrative Unit #21 for 1991-1992.

SCHOOL STATISTICS

1990-1991

AVERAGE DAILY MEMBERSHIP 148.4
% OF ATTENDANCE 97.4

PROMOTIONS

Grade	1	2	3	4	5	6	7	8	Total
Promoted	13	21	22	13	24	20	19	15	147
Not Promoted	0	0	0	0	0	0	0	0	0

HAMPTON FALLS TEACHERS 1990-91

Name	Degree(s)	Years' Experience
Mary Lyster, Principal	B.A., M. Ed., C.A.G.S.	22
Richard Sanborn, Assistant Principal/ Science Coordinator	B.Ed.	29
* Wilson Eaves, Special Ed Coord.	A.B., M.A., P.D.	38
* Michael Adams, Music	B.S. Mus. Ed.	3
Joan Alexander, Reading Specialist	B.S., M.Ed.	13
* Nancy Burbank, Art	B.Ed.	18
Melodee Carter, Special Education	A.S., B.S.	2
Doris L. Finnigan, Grade 4	B.Ed.	34
Janice E. Galloway, Grade 5	A.A., B.S.	21
Janet Hambleton, Grade 3	B.S.	12
* Tracy Healey-Beattie, Nurse	B.S.N.	24
Judith Margarita, Social Studies	B.A.	16
Michelle McCann-Corti, Guidance	B.A., M.Ed.	10
* Maureen O'Donnell, Speech	B.S.	19
Patricia O'Keefe, Grade 2	B.S.Ed.	10
Melissa Robinson, Math	B.S.	5
Marsha Schofield, Grade 1	B.S.	24
John M. Walker, Physical Education	B.S.	10
Paul J. Whitmore, English	B.S., M.S.Ed.	19
Donald Wilder, Computer/Enrichment Coord.	B.S., M.A.	8

* Part-time or part of year

PERFECT ATTENDANCE

1990-91

Hampton Falls

Grade I	Kristin Tsonas
Grade III	Patrick Hastings
Grade IV	Ashley Parker
Grade V	Jessica Szydlo
Grade VII	Crescent Knowles

Note: In order to qualify for perfect attendance, a student must be in school and on time every school day.

SCHOOL MEMBERSHIPS
As of September 30, 1991

Elementary Schools Grades	Sp. Cl.	K	1	2	3	4	5	6	7	8	Sub Total	Total
Centre			132	117							249	
Marston		104			131	146					381	
H. A. J. H.							119	117	115	143	494	1,124
Hampton Falls			18	13	24	22	13	25	20	19		154
North Hampton	*	8	49	47	46	53	50	34	39	35		404
Seabrook	**	13										
	***	13	54	64	59	55	56	62	68	69		580
South Hampton			9	6	7	13	6	11	8	11		71
TOTALS	* ** ***	34	262	247	267	289	244	249	250	277		2,261
Transition Pre-School Readiness												

WINNACUNNET HIGH SCHOOL

Grades	9	10	11	12	Special	Total
	210	202	278	234		924

Elementary and Jr. High School Totals 2,333
Winnacunnet High School 924

GRAND TOTAL MEMBERSHIP 3,257

WINNACUNNET HIGH SCHOOL

Enrollment by Town
as of September 30, 1991

<u>Town</u>	<u>Grade:</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>Total</u>
Hampton		107	111	144	145	507
Hampton Falls		14	16	26	15	71
North Hampton		35	28	40	30	133
Seabrook		54	47	65	43	209
Tuition		0	0	3	1	4
<hr/>						
Totals		210	202	278	234	924

VITAL STATISTICS

BIRTHS REGISTERED IN 1991

<u>DOB</u>	<u>Name</u>	<u>Sex</u>	<u>Parents</u>
03/18	Michael Henry, Jr.	M	Michael & Susan Henry
05/25	Kile Townsend	M	Charles & Sherri Townsend
06/05	Kyle Ham	M	Jeffrey & Nadia Ham
06/06	Derek Spinale	M	Daniel & Heidi Spinale
06/12	Craig Hartenstein	M	David & Sally Hartenstein
07/02	Jenna Hackett	F	Joseph & Barbara Hackett
07/27	Michael Bolten	M	John & Karen Bolten
10/10	Creighton Sillars	M	Scott Sillars & Lauren Shea-Sillars
11/13	Michael MacVane	M	James & Paula MacVane
12/03	Rebecca Lane	F	Ronald & Wendy Lane
12/31	Sean Casey	M	Joseph & Michelle Casey

DEATHS REGISTERED IN 1991

<u>Date</u>	<u>Name</u>	<u>Age</u>	<u>Sex</u>
12/31/90	George Vigneau	75	M
02/11/91	Alice Batchelder	97	F
08/08/91	Susan Havey	39	F
08/08/91	Alfred Williams	42	M
09/08/91	Brenda Felch (aka Maddock)	51	F
09/08/91	Patricia Graham	80	F

MARRIAGES REGISTERED IN 1991

<u>Date</u>	<u>Place Marriage</u>	<u>Name of Groom & Bride</u>	<u>Residence</u>
01/12	Portsmouth	Steven Janvrin Jo Ellen Ainsworth	H. Falls Portsmouth
03/23	Exeter	Gary Ghigliotti Deborah Krooss	H. Falls Stratham
04/20	Exeter	Knute Klefos Joan Basino	Manchester H. Falls
05/13	H. Falls	Michael Spinney Barbara Thompson	Portland, Me. H. Falls
05/18	Sugar Hill	Christopher Dewsnap Kristina Thoma	H. Falls H. Falls
06/01	Salem	Ronald Adamo Kathleen Carney	Providence, RI H. Falls
06/08	Hampton	John Gilmore III Alicia Welch	H. Falls H. Falls
10/19	Hampton	Joseph Marchese, Jr. Paula Roy	H. Falls H. Falls
11/01	H. Falls	Dennis Foley Lisa King	H. Falls Newburyport MA
11/10	Exeter	Charles Winters Debra Feenstra	H. Falls H. Falls



